DRAFT REPORT







Medford Water

Comprehensive Water Rate Study

November 2026

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November 17, 2026

Mr. Brad Taylor
General Manager
Medford Water
200 S. Ivy Street, Room 177
Medford, Oregon 97501

Subject: Medford Water Rate Study Draft Report

Dear Mr. Taylor:

HDR Engineering, Inc. (HDR) has been assisting Medford Water in the development of its water rates and fees for over a decade. Most recently, HDR assisted Medford Water in the development and implementation of proposed water rates for the 2026/27 and 2027/28 rate setting periods.

To develop the study and proposed rates, HDR and Medford Water staff collaborate on the development of the technical analyses to support the proposed water rates. A key objective in developing Medford Water's comprehensive water rate study was to develop proportional water rates to adequately fund the operating and capital needs of the water system. This report outlines the approach, methodology, findings, and conclusions of the rate study process.

The rate study was developed utilizing generally accepted water rate setting principles and Medford Water system and customer characteristics. The conclusions and recommendations contained within this report are intended to provide a long-term financial plan that meets the operating and capital needs of the water system. Finally, this report provides the basis for developing and implementing rates that are cost-based, defensible, and proportional to Medford Water's customers.

We appreciate the opportunity to work with Medford Water's management, staff, and Board in the development of this study.

Sincerely yours,
HDR Engineering, Inc.



Shawn Koorn
Associate Vice President

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Comprehensive Water Rate Study

Introduction

HDR Engineering, Inc. (HDR) has been assisting Medford Water in the development of water rate and fees since 2013. This study is a continuation of these prior studies and discussions with Medford Water staff and Board and Partner Cities and District representatives. The purpose of conducting the rate study is to maintain consistency in rates and to help manage the rate impact of capital improvements Medford Water currently has underway and planned over the next few years.

For this study, the same methodology has been used as in past years, which was agreed upon with Medford Water's customers and stakeholders, and specifically the Partner Cities and District. During the update of the rate model HDR and Medford Water staff collaborated in the development of the revenue requirement, updated the cost of service analysis, and developed the proposed rates.

The objective of the rate study was to update the rate model and collaborate with Medford Water staff and Board to develop a financial plan and cost-based rates necessary to meet Medford Water's operation and maintenance (O&M) expenses and fund the identified capital improvement plan. This study determined the adequacy of the existing water rates and provides the framework for needed future adjustments.

Key Objectives of the Study

Medford Water had several key objectives in updating the comprehensive water rate study. These key objectives were as follows:

- Continue to set rates in a manner that is consistent with the principles and methodologies established by the American Water Works Association (AWWA) M1 Manual, Principles of Water Rates, Fees and Charges.
- Develop a ten-year financial planning analysis (revenue requirement) that provides prudent funding levels for O&M activities along with a capital funding analysis to support Medford Water's capital improvement projects.
- Continuation of the cost allocation methodology that proportionally distributes the cost of providing water service to Medford Water customers; including Medford Water Inside and Outside customers, District, and Partner Cities.
- Develop proposed water rates which are cost-based and proportional to Medford Water's customers for the next two year rate setting period (FY 2026/27 and FY 2027/28).

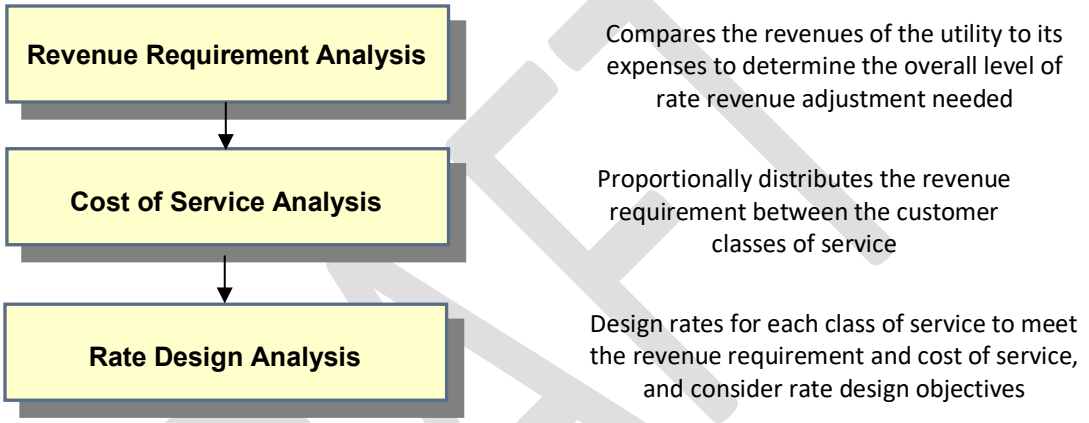
These key objectives provided guidance as the study was developed and presented to the Medford Water Board.

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Overview of the Rate Study Process

For a utility to be financially responsible, user rates must be set at a level where operating and capital expenses are met with the revenues received from customers. This is an important point, as failure to achieve this objective may lead to insufficient funds to maintain system integrity. A comprehensive rate study is performed to evaluate if user rates generate sufficient revenue to responsibly fund the identified operating and capital costs. A comprehensive water rate study consists of three interrelated analyses. Figure 1 provides an overview of these analyses.

Figure 1
Overview of the Comprehensive Water Rate Analyses



The above framework was the basis for the development of the water rate study for Medford Water. Provided below is a summary of the analyses undertaken and our findings, conclusions, and recommendations.

Development of the Revenue Requirement Analysis

The development of the revenue requirement analysis (financial plan) is the first step in the comprehensive water rate study process. A revenue requirement analysis determines the adequacy of the current water rate revenue levels to fund operating and capital expenses. From this analysis, a determination can be made as to the level of rate revenue adjustments needed to provide adequate and prudent funding for both operating and capital expenses.

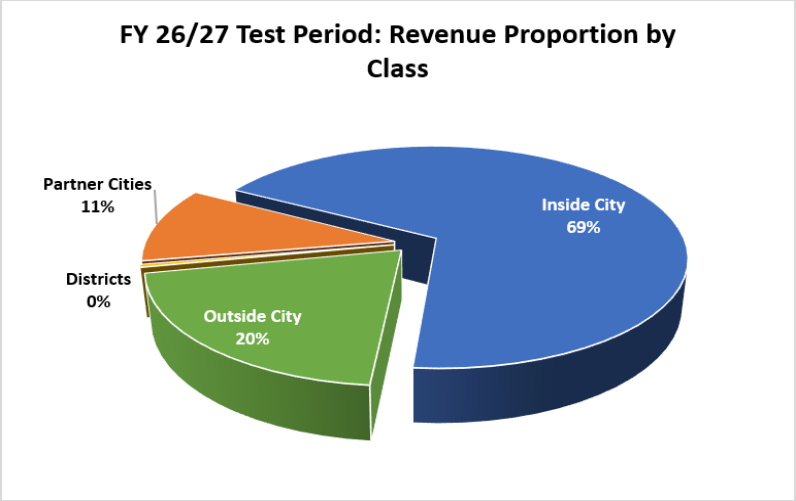
Determination of Time Period and Method of Accumulating Costs

The initial step in calculating the revenue requirement for Medford Water was to establish a test period, or time frame of reference for the revenue requirement analysis. For this study, the focus of the revenue requirement was for the five-year projected time period of FY 2026/27 – 2030/31. However, the model projects revenues and expenses over an extended period of time (i.e., ten-years) to take into consideration future revenue needs and funding/financing of future capital improvements. By reviewing costs over an extended time period Medford Water can better anticipate and plan around identified significant changes or needs in operating or capital funding requirements.

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The second step in determining the revenue requirement for Medford Water was to choose the basis of accumulating costs. A "cash basis" approach was utilized to develop the revenue requirement, which is the same approach used in prior studies completed for Medford Water, and the typical approach utilized by municipal utilities like Medford Water. In developing the revenue requirement for, the cash basis approach has been customized within the parameters of the cash basis methodology to follow Medford Water's system of accounts (budget documents).

Projection of Revenues



An initial step in developing the revenue requirement was to develop a projection of rate revenues, at present rate levels. In developing this portion of the analysis, the customer billing units (i.e., number of accounts, metered consumption) for the historical time period of FY 2025/26 were reviewed. The billing units for each customer class of service were then multiplied by the applicable current (present) rates, which included the most recent rate adjustment implemented in March 2026. Medford Water currently is projected to have rate revenues of approximately $35.2 million in 2026/27 at present rate levels. Medford Water also receives miscellaneous revenues, bringing Medford's total revenues to approximately $36.2 million in FY 2026/27. Based on minimal customer growth, Medford Water's revenues are expected to grow slightly over the five-year period prior to proposed rate revenue adjustments.

Projection of Operation and Maintenance Costs

A key component of the revenue requirement is the projection of operations and maintenance (O&M) expenses. Historically, O&M projections have been based on Medford Water's annual budget for the upcoming fiscal year. However, Medford Water recently transitioned to a biennial budgeting process. As a result, the first two years of the revenue requirement projection are based on the two-year budget as provided by Medford Water.

Projected O&M expenses were developed using Medford Water's most recent budget information and escalated throughout the study period. Medford Water and HDR staff collaborated to update the O&M projections within the rate model using the FY 2026/27 and FY 2027/28 budgets, while also incorporating known and measurable future changes. O&M expenses were escalated by an average annual inflation rate of 4.0%, excluding specific known cost increases such as Public Employees Retirement System (PERS) expenses.

Total O&M expenses for FY 2026/27 and FY 2027/28 are approximately $18.9 and $20.0 million respectively. After accounting for inflation and other projected expense changes, annual O&M expenses are projected to increase to approximately $22.8 million by FY 2030/31.

Projection of Debt Service Payments

Debt service relates to annual debt service obligations (principal and interest) when capital projects are financed through long-term debt. Medford Water has a prioritized capital improvement plan to maintain and improve the water system. To support implementation of the capital improvement program, Medford Water obtained approximately $97 million in financing through the Water Infrastructure Finance and Innovation Act (WIFIA) loan program. The WIFIA program provides utilities with access to long-term, low-cost financing and offers flexible repayment terms that help reduce the near-term rate impacts associated with major infrastructure investments. In addition, Medford Water issued $40 million in revenue bonds in FY 2024 to help fund planned capital improvements. For this study, Medford Water has not identified additional long-term borrowing over the five year review period. The total debt issued is within the amount outlined for Medford Water's total debt capacity. The resulting annual debt service payments are included in the revenue requirement and funded through annual rate revenues. Debt service payments are projected to increase significantly over the next five years as repayment of the revenue bonds and WIFIA loans begins. Debt service expenses are projected to increase from approximately $1.8 million in FY 2026/27 to $6.8 million in FY 2030/31. Debt service payments are expected to continue increasing beyond the rate setting period, reaching approximately $9.2 million in FY 2032/33, at which point annual debt service obligations are projected to stabilize. Note that this level of annual debt service has been identified in prior rate studies and the transition of rate revenues to meet this level of funding has been a key element in the development of the proposed water rates over the last several years.

Projection of Water Capital Improvement Projects Funded from Rate Revenues

Much of the focus of this portion of the analysis is on the funding of capital improvement projects. During the projected five-year period, Medford Water has a number of capital improvement projects which total approximately $124 million, in current day dollars and identified in the capital improvement plan. Note that the Medford Water Board moved forward with the "BRIC +" capital funding plan as part of the initial rate study review and is the basis for the rate study. As noted, prior to the issuance of the WIFIA loan and revenue bond, Medford Water had historically paid for capital on a "pay-as-you-go" basis. The cost to complete the identified capital plan would have a significant impact on Medford's user rates, were it to be funded on a "pay as you go basis", or without issuing debt. To fund the planned capital improvements, Medford Water expects to contribute approximately $84.0 million from rate revenues and anticipates receiving approximately $34.4 million in Building Resilient Infrastructure and Communities (BRIC) grant funding. The remaining funding needs will be met through reserve funding and SDC revenue. A summary of the proposed funding plan is provided below in Table 1.

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Table 1 Summary of the Capital Improvement Plan ($000)					
Description	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
Capital Expenditures	**$31,133**	**$35,929**	**$27,783**	**$14,407**	**$14,763**
Reserved Funded Capital Projects					
SDC Revenue	$750	$750	$750	$750	$750
Water System Construction Fund	0	0	500	0	0
Future Water Supply and Treatment Plant Fund	0	0	0	0	0
Vernal Pool Fund	0	0	0	0	0
Future Main Replacement Fund	220	250	285	324	369
Future Water Right Dev. Fund	0	0	0	0	0
BRIC Grant Funding [1]	5,163	15,825	8,052	3,360	1,971
Transfer from Bond Fund	0	0	0	0	0
Low Interest Loans	0	0	0	0	0
Reserved for Future Funding	0	0	0	0	0
Total Other Capital Funding [2]	**$6,133**	**$16,825**	**$9,587**	**$4,434**	**$3,090**
Capital Funded Through Rates [2]	**$25,000**	**$19,104**	**$18,196**	**$9,973**	**$11,673**

[1] BRIC total funding equals $34.8 million, which includes $435,000 expected to be reimbursed in FY 2031/32

[2] – Due to rounding the totals may not foot.

Transfers to Reserves

Medford Water also has a number of different reserves which are related to operating and capital needs. Medford Water's two main funds are the working cash reserve and the Construction and Infrastructure Replacement Fund. Within the Construction and Infrastructure Replacement funds, there are sub-funds which Medford Water uses to set aside funds for special purposes. For this study, transfers to the special purposes sub-funds for future main replacements and future water treatment plant are assumed to be $875,000 in FY 2026/27 and increase over the projected time period up to approximately $1.0 million in FY 2030/31. Also, during FY 2026/27 through FY 2030/31, approximately $1.0 and $1.3 million are projected to be transferred to the Water Construction Fund in FY 2029/30 and 2030/31, a sub-fund within the Construction and Infrastructure Replacement Fund. Unlike other restricted reserve funds, the Water Construction Fund is not dedicated to a specific purpose and may be used to support a variety of water system capital and infrastructure needs.

Summary of the Water Revenue Requirement

The above components come together to develop the overall water revenue requirement for Medford Water. Provided below in Table 2 is a summary of Medford Water's revenue requirement analysis for FY 2026/27 – FY 2030/31.

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Table 2 Summary of the Revenue Requirement Analysis ($000)					
Description	**FY 26/27**	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**
Revenues –					
Rate Revenues	$35,207	$35,520	$35,837	$36,157	$36,479
Non-Rate Revenues	1,075	970	970	970	970
Total Revenues	$36,282	$36,490	$36,807	$37,127	$37,449
Expenses –					
Total O&M Expenses	18,869	19,999	21,026	21,793	22,807
Total Rate Funded Capital [1]	25,000	19,104	18,196	9,973	11,673
Debt Service (P+I)	1,838	3,052	4,281	5,505	6,757
Transfers to Reserves	875	913	956	2,005	2,361
Total Rev. Requirement [2]	$46,583	$43,068	$44,460	$39,276	$43,597
Deficiency of Funds	**($10,301)**	**($6,577)**	**($7,653)**	**($2,149)**	**($6,148)**
Projected Rate Revenue Adjustment	5.0%	4.5%	4.0%	4.0%	4.0%

[1] – Rate funded capital includes the total capital needs plus minor capital expenses included in the O&M budget which are not included in the Total O&M Expenses line above.

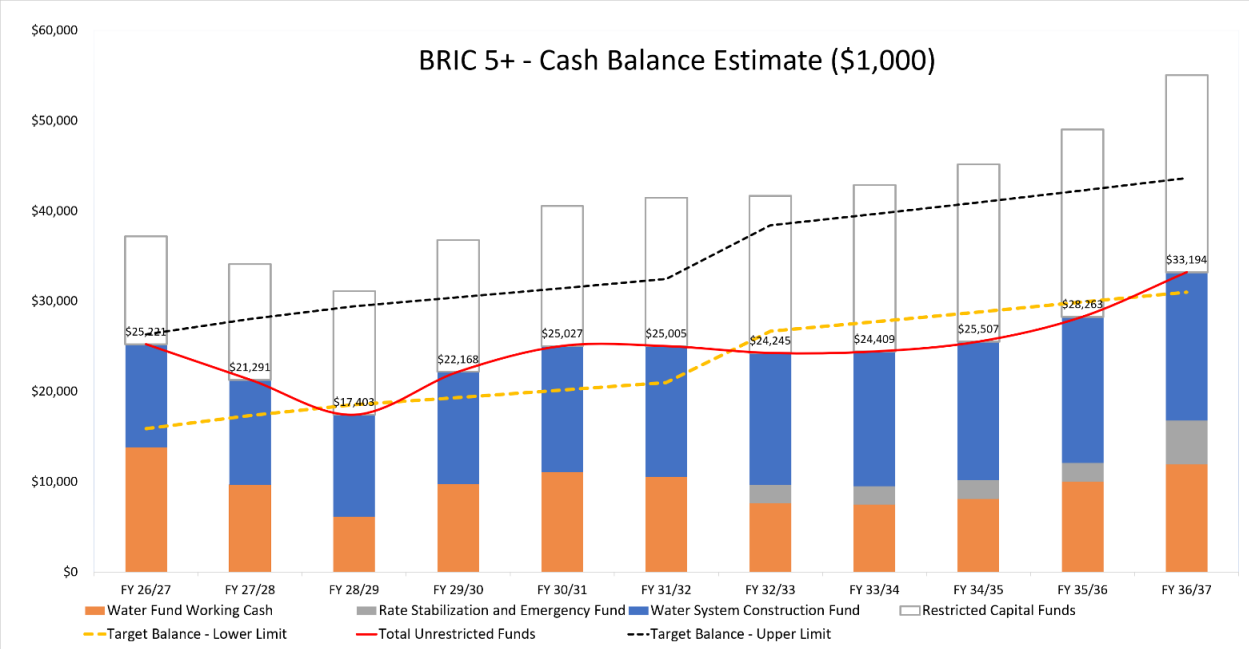
[2] – Due to rounding totals may not foot.

The results shown in Table 2 indicate deficiencies as much as $10.3 million per year, primarily due to fluctuating capital expenses over the five-year period. As capital expenses fluctuate each year so too will the deficiency of funds. As can be seen in the table the deficiency varies from year to year prior to proposed rate revenue adjustments. To mitigate the deficient years, available reserve balances are used to minimize the overall impact to the proposed rate adjustments and maintain prior rate adjustment levels. The deficiencies are driven, in part, by the capital improvement needs and the annual debt service from the WIFIA loan and bond issuance. Given the level of deficiencies, this study has determined the need for a series of rate revenue adjustments to balance to the total revenue requirement of Medford Water.

As noted, Medford Water has utilized long-term debt to fund major capital improvement projects, helping to moderate near-term rate impacts compared with a pay-as-you-go funding approach for major capital infrastructure improvements. The use of debt also promotes intergenerational equity in that both current and future customers contribute to the cost of system expansion, as well as the renewal and replacement of existing infrastructure, through debt service payments.

Another important aspect of the study is ending fund balances, or reserve levels. As noted, Medford has two primary reserve funds, the Water Fund and the Construction and Infrastructure Replacement fund (Capital Fund). The Water Fund is essentially an operating fund where revenue is collected, and expenses are paid. The target balance for the Water Fund is between 15% and 25% of operating revenue. The Capital Fund maintains funds designated for capital construction purposes. Within the Capital Fund, there is a construction fund and four sub-funds that hold

funds designated for special purposes. The Sub-Funds are the Future Water Supply and Treatment Plant Sub-Fund, Future Main Replacement Sub-Fund, Future Water Right Development Sub-Fund, and the Vernal Pool Sub-Fund. As mentioned previously in this report, the Future Water Supply and Treatment Plant and Future Main Replacement Sub-funds are funded through annual transfers from the water fund. The other two funds, Future Water Right Development, and Vernal Pool Sub-funds are sufficiently funded for their intended purpose. The chart below illustrates projected combined reserve balances over the next ten years, demonstrating how fund balances are expected to maintain target minimum levels over the study time period.



As can be seen in the reserve graphic above, projected ending reserve balance meets or exceeds the reserve target in the first five years of the analysis, with the exception of FY 2028/29 where the reserve balance temporarily dips below the target. However, it is important to note that the minimum target is being met through the reserves included in the Future Water Supply and Treatment Plant Sub-Fund, Future Main Replacement Sub-Fund, Future Water Right Development Sub-Fund, and the Vernal Pool Sub-Fund which are restricted funds. The Water Fund and Capital fund are the primary unrestricted reserves to meet minimum target reserve ending balances. Reserve balances are projected to maintain target minimum levels as capital spending returns to levels that can be funded from current revenues. During the period of significant system expansion and replacement, fund balances are intentionally drawn down to support capital investments and manage rate impacts. Looking forward, Medford Water expects to replenish these reserves while continuing to fund planned capital improvements.

Rate Transition and Estimated Bill Impacts

Given the projected rate revenue adjustments needed to support the operating and capital expenses, it is important to gain an understanding of the potential impacts to customers. Provided below in Table 3 is a simple exhibit of the estimated bill impacts to an inside City

residential customer, assuming the overall system rate adjustments shown in Table 2. As a note, these average bill impacts do not take into consideration cost of service adjustments or rate structure changes.

Table 3
Estimated Monthly Average Inside City Residential Customer Bill Impact

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Present Avg. Monthly Residential Bill	$45.11				
Assumed Rate Adjustment	5.00%	4.50%	4.00%	4.00%	4.00%
Projected Ave. Monthly Residential Bill	$47.37	$49.50	$51.48	$53.54	$55.68
$ Change Per Month	2.26	2.13	1.98	2.06	$2.14
Cumulative $ Change Per Month	$2.26	$4.39	$6.37	$8.43	$10.57

Table 3 assumes the typical or average single family residential customer uses approximately 11,000 gallons of water a month over the calendar year. With the adjustments shown in Table 2, the average inside City residential bill is estimated to increase to $55.68 per month by FY 2030/31, or a change over the five-year period of $10.57 per month. It should be noted that the above impacts to customer bills reflect the overall system revenue (rate) adjustment is applied to customer rates. However, the impact to specific customers will vary depending on the results of the cost of service analysis and rate structure revisions.

Summary of the Revenue Requirement

The revenue requirement analysis undertaken herein was developed using generally accepted rate setting principles. In establishing the revenue requirement analysis, consideration was given to the proper and adequate funding of the identified annual operating and capital expenses over the rate study time period. The revenue requirement as developed herein are reflective of Medford Water's current financial policies and rate philosophies. Should those assumptions change or be revised, the rate study results should be revised as well to reflect those changes.

Development of the Cost of Service Analysis

Once the revenue requirement has been developed, using the cash basis approach, a cost of service analysis is completed. A cost of service analysis determines the proportional distribution of the total revenue requirement between the identified customer classes of service (e.g., Medford Water inside and outside [retail], District, and Partner Cities [wholesale], and fire protection). For Medford Water, a utility basis approach is used to develop the cost of service based on the agreed upon methodology with the Partner Cities and District. The cash basis revenue requirement is converted to the utility basis approach to establish the cost of service. The utility basis approach includes O&M expenses, taxes/transfers, annual depreciation expense, and return on rate base. The cash basis revenue requirement analysis developed for FY 2026-27 and FY 2027-28 was converted to the utility basis approach for the development of the cost of service analysis using the base extra-capacity methodology as outlined in the AWWA M1 manual and the specific customer and system characteristics of Medford Water.

Objectives of a Cost of Service Analysis

There are two primary objectives in conducting a cost of service analysis. These are to:

- Proportionally distribute the revenue requirement among the customer classes of service, and
- Derive average unit costs for subsequent rate designs

The objectives of the water cost of service analysis are different from determining a revenue requirement. As noted, a revenue requirement analysis determines the utility's overall operating and capital needs, while the cost of service study determines the proportional manner to collect those needs from each of the identified customer classes of service.

The second rationale for conducting a cost of service analysis is to design the proposed rates that reasonably reflect the costs incurred by Medford Water to provide the level of service for each customer class. For example, a water utility incurs costs related to meeting average demands, peak demands, fire protection, and customer-related cost components. For example, A water utility must build sufficient capacity to meet peak capacity needs. Therefore, those customers creating the peak requirement should pay their proportional share of the costs associated with meeting this peak demand. Each of these types of costs may be collected in a slightly different manner as to allow for the development of proposed rates that collect costs in the same manner as they are incurred.

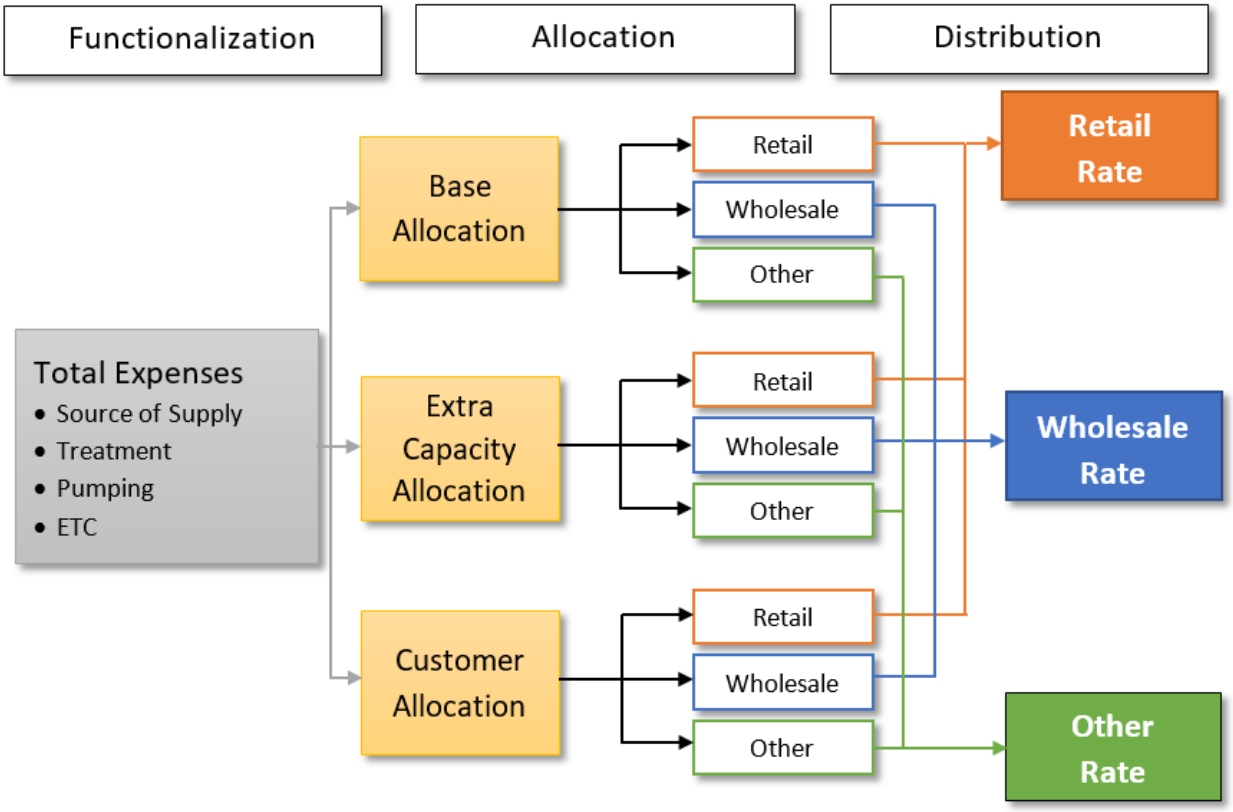
Customer Classes of Service

For Medford Water's cost of service analysis, customers are segregated into three primary groups: MW – Retail, District, and Partner Cities. Retail customers are further segregated between single-family residential, non-residential/multi-family, and fire standby service. In developing the cost of service, it is important to understand that for the District and Partner Cities customers, the costs are not allocated to individual District customers or Cities. Rather, the costs are allocated and distributed based on the characteristics of the entire group of customers.

Overview of the Cost of Service Analysis

A cost of service study utilizes a three-step approach to proportionally distribute costs (i.e., total revenue requirement) to the customer classes of service. These steps are the functionalization, allocation, and distribution of costs. The graphic below provides a simple overview of the three-step process of functionalizing costs, allocating them to the appropriate cost component(s) (e.g., base, extra-capacity, customer) and proportionally distributing costs to the various customer classes of service (e.g., Medford Water inside and outside [retail], District and Partner Cities [wholesale], fire protection).

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The above illustration is greatly simplified for purposes of summarizing the cost of service process. These basic concepts are adapted and tailored to Medford Water. Specifically, the cost of service analysis uses the basic approach illustrated above tailored to reflect the specific and unique characteristics[1] and customers served by Medford Water. Provided below is a more detailed discussion of the general procedures or steps illustrated above and used within Medford Water's cost of service analysis.

Functionalization - Functionalization is the arrangement of expenses and asset (plant) data by major operating functions within the water utility (e.g., supply, treatment, transmission, distribution, storage). Within this study, the functionalization of the cost data was accomplished through Medford Water's system of accounts.

Allocation - The next step of the cost of service is the allocation of the functionalized assets (i.e., rate base) and revenue requirement. Allocation determines what purpose assets serve, why expenses were incurred, or what type of need is being met. Note the cost of service methodology follows the base extra-capacity methodology as outlined in the AWWA M1 manual. Medford Water's plant accounts (assets) and revenue requirement were reviewed and allocated using the following cost allocators:

- **Base-Related Asset or Costs:** Base-related assets are those assets that are put into place to meet average (day) demand conditions. An example of a base-related asset is source

[1] For example, Medford's water system has a unique and specific water supply and treatment system.

of supply where those assets are built to serve average day demands. Base-related costs are costs that tend to vary with the total quantity of water consumed by a customer. Chemicals or electricity used in the treatment of water are another example of a base-related cost as these costs tend to vary based upon the total flow of water.

Given the complexity of Medford Water's system and the mix of customers and service levels, Medford Water's cost of service analysis needed to segregate base-related assets and costs to groups of customers or specific customers. Five different base-related allocation components were developed. These included the following:

- ✓ Base – All (Customers)
- ✓ Base – MW Retail Only
- ✓ Base – District/Partner Cities Only
- ✓ Base – Inside Retail Only
- ✓ Base – Outside Retail Only

An asset and cost which are allocated as "Base – All" means that the asset or cost is related to meeting average day demands and the cost should be shared by all customers of the system proportionally. In contrast, an asset or cost allocated as "Base – MW Retail", or Medford Water's Inside and Outside customers only, is an asset or cost shared by the MW retail (inside and outside) customers, and no costs or portion of the asset or cost are assigned to the wholesale customers (Partner Cities and District). This approach, while very detailed, allows for the study to be more precise and assign specific costs to specific customers or customer groups. For example, treatment plant costs may be assigned to "Base-All", and all Medford Water customers will share proportionally in those costs. In contrast to this, smaller distribution mains (pipes) do not benefit the Partner Cities and District and are assigned to "Base – MW Retail Only", where these costs are only shared between Medford Water's retail customers.

- **Extra-Capacity Related Costs:** Extra-capacity related assets and costs are associated with meeting peak day demand requirements. Specifically, extra capacity costs are those that are associated with meeting excess capacity, which is over and above average (base) use. System capacity is required when there are large demands for water placed on the system (e.g., summer outdoor use). For water utilities, capacity related assets or costs are related to the over-sizing of facilities needed to meet a customer's maximum water demands. For example, portions of storage reservoirs and mains (pipes) must be adequately sized for this particular type of requirement.

  Extra capacity is further delineated between extra-capacity *peak day* and extra-capacity *peak hour*. Certain facilities are designed and sized around meeting peak day demands, while other facilities may be designed and sized around meeting peak hour demands. Like the base distribution factor, the extra capacity related assets and costs are further segregated between the following allocation components to aid in proportionally distributing costs to the customer classes of service:

  - ✓ Extra Capacity-Peak Day – All (Customers)
  - ✓ Extra Capacity-Peak Day – MW Retail Only
  - ✓ Extra Capacity-Peak Day – District/Partner Cities Only
  - ✓ Extra Capacity-Peak Day – Insider Retail Only

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- ✓ Extra Capacity-Peak Day – Outside Retail Only
- ✓ Extra Capacity-Peak Hour – All (Customers)
- ✓ Extra Capacity-Peak Hour – MW Retail Only
- ✓ Extra Capacity-Peak Hour – District/Partner Cities Only
- ✓ Extra Capacity-Peak Hour – Insider Retail Only
- ✓ Extra Capacity-Peak Hour – Outside Retail Only

- **Customer Related Costs:** Customer related assets and costs vary with the number of customers on the water system. They do not vary with system output or consumption levels. These assets and costs are also often referred to as "readiness to serve" or availability costs. Customer related assets and costs may also sometimes be further allocated as either actual or weighted. Actual customer assets or costs vary proportionally, from customer to customer, with the addition or deletion of a customer regardless of the size of the customer. In contrast, a weighted customer cost reflects a disproportionate asset value or cost, from customer to customer, with the addition or deletion of a customer. An example of an actual customer cost is postage for mailing bills. This cost does not vary from customer to customer, regardless of the size or consumption characteristics of the customer. An example of a weighted customer cost is meter maintenance expenses, where a large industrial customer requires a significantly more expensive meter than a residential customer.

  For Medford Water's cost of service analysis, several different customer-related cost allocation components were developed. They were developed around the basic concepts of "actual" and "weighted" customer related costs. The weighted customer related costs were subcategorized between meter capacity, meter maintenance, and meter reading. For each of the actual and weighted customer related costs, they were further divided by the customer classes identified above for the base and extra-capacity allocation factor (e.g., All Customers, Medford Inside and Outside only, District, and Partner Cities only).

- **Fire Protection Related Costs:** There are two types of fire protection services provided by a water system, public and private. Public fire protection assets and costs are related to the public fire protection functions. Usually, such assets or costs are those related to public fire hydrants, along with the over-sizing of mains and distribution storage reservoirs for fire protection purposes. For public fire protection costs, they were further distributed to the customer classes of service discussed in the previous cost allocators (e.g., All Customers, Medford Inside and Outside only, District, and Partner Cities only). It should be noted that Partner Cities are not distributed public fire protection related costs. All other customers share proportionally based on their fire protection needs. Private fire line service is different from public fire protection and includes a portion of the oversizing of mains and distribution storage and is charged directly to those customers benefitting from private fire line service.

- **Revenue Related Costs:** Certain costs associated with the utility may vary with the amount of revenue received. A generic example is a utility tax based on the amount of rate revenues received by the water utility.

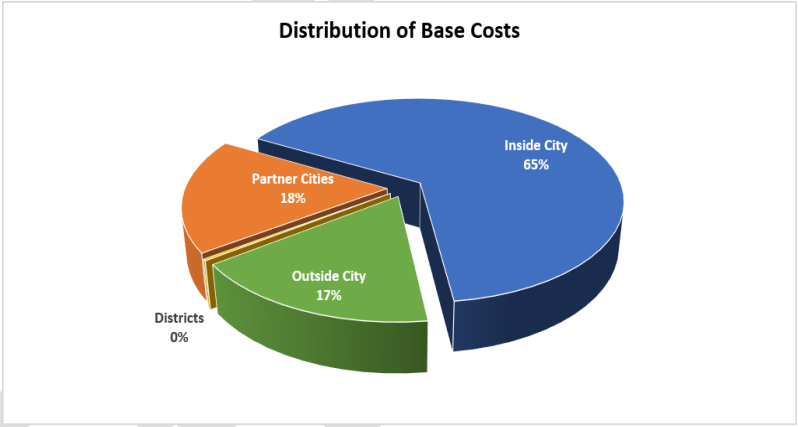
- **Direct Assignment:** Certain assets or costs associated with operating the system may be directly traced to a specific customer or class of service (e.g., bad debt expenses). In this case, these assets or costs are then directly assigned to that specific class of service. in

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this way other classes of service will not be distributed costs for those facilities or costs from which they do not benefit.

Distribution of Costs - Once the allocation process is complete, and the customer groups have been defined, the allocated costs are distributed to each customer class of service. Medford's allocated costs were distributed proportionally to the customer classes of service using the following distribution methods and factors.

- **Base Distribution Factor:** As noted above, base-related assets and costs vary with the total flow of water and are intended to meet average day demands. Therefore, the base distribution factors were calculated on the average day use[2] for each class of service plus losses for the test period of FY 2026/27 This time period provided the metered consumption for each customer group. The metered consumption reflects volumes at the customer meter and does not reflect losses on the system. Different levels of losses were assigned to reflect transmission versus distribution service levels. The Partner Cities were assigned 4.05% losses to reflect transmission level losses and all other customers were assigned 18.5% losses to reflect both transmission and distribution losses. Water losses, also known as non-revenue water, were established by adding the Big Butte Springs water plus the Duff Treatment volumes less metered customer volumes. The metered volumes plus losses produced the net water delivered for each customer group. This annual volume of water was then converted to a "base", or "average day" use stated in millions of gallons per day (MGD). The average day use for Medford's system is approximately 30.2 MGD, including unaccounted for water losses, for this time period. These volumes and usage by customer group are shown within the graph above. Once the average day use for each customer group was determined, distribution factors were developed for the following variations of the base distribution factor:



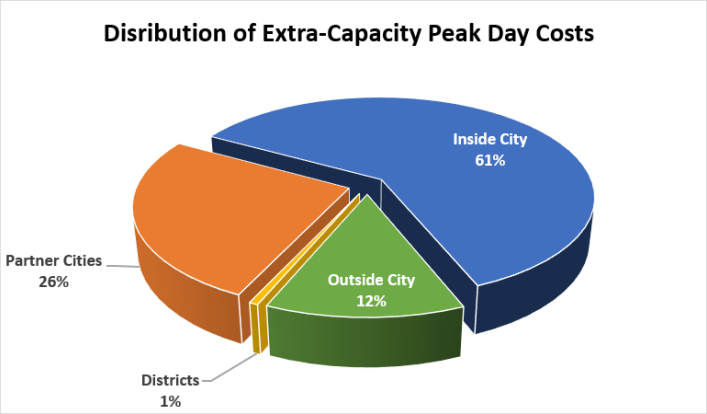
  - ✓ Base – All (Customers)
  - ✓ Base – MW Retail Only
  - ✓ Base – District/Partner Cities Only
  - ✓ Base – Insider Retail Only
  - ✓ Base – Outside Retail Only

  As discussed, the different base distribution factors are used to proportionally distribute the allocated costs to the appropriate customer classes of service. "Base-All" distributes costs to all customers. In contrast to this, "Base-MW Retail Only" distributes costs to only

[2] Average day use is total use divided by the number of days in the time period (e.g., total annual use divided by 365 days). Average day use is typically stated in terms of millions of gallons per day (MGD).

the inside and outside customers; District and Partner Cities are not distributed any of these costs. "Base – District/Partner City Only" distributes costs only to the District and Partner City customers; no costs are distributed to the MW retail customers.

- **Extra-Capacity Peak Day Distribution Factor:** Capacity can be defined in different ways (e.g., peak day, peak hour, peak 7-day, peak season). In this study, two types of peak events were defined: peak day and peak hour. In this case, "extra capacity" refers to the amount of demand placed on the system by each customer class, which is the difference between their average day (base) use and their peak day demand. For example, if a customer has a peak day use of 3 MGD and their average day use is 2 MGD, then their extra-capacity peak day demand is 1 MGD. It is the calculated "1 MGD" that is used to proportionally distribute the extra-capacity peak day related costs for each customer group.



To calculate peak day use, consumption data for each customer group was reviewed. Medford Water staff provided the water system peak day data and the Partner City customer meters hourly data. Using this data, the wholesale customers' system peak was developed. However, daily and hourly data is not available for retail customers. Retail customer contribution to the system peak was estimated from subtracting the wholesale peak day from the system peak day and then proportioned based on the retail customer class's peak month. This monthly data is used to estimate a peaking factor, or the relationship between average day use and peak day use.

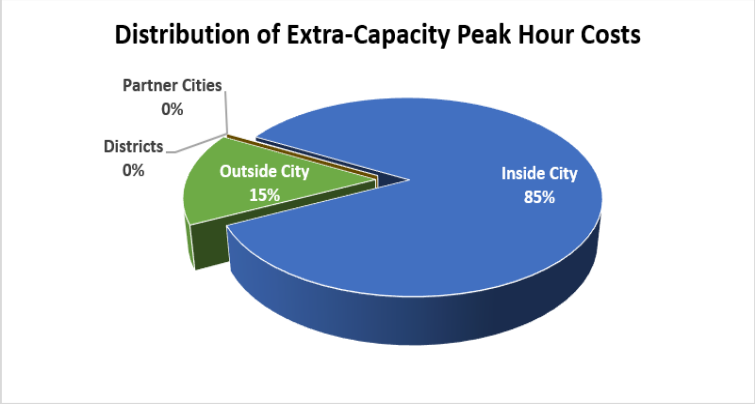
Medford Water's overall system has a peak day factor of approximately 1.82 (i.e., peak day demands are approximately 1.8 times the average day demands). The peaking factors were relatively consistent across the system. The inside and outside residential peaking factors were both 1.92. The inside and outside non-residential and multi-family peaking factors were 1.43 and 1.48 respectively. The District peaking factor was 1.69 and the Partner Cities was 2.03. It should be noted that the Partner Cities peaking factor is based on the average of the current and prior year coincident peaks as developed in discussions with the working group in 2015.

Once the extra-capacity peak day demand for each customer group was determined, distribution factors were developed for the following variations of the extra-capacity peak day distribution factor:

- ✓ Extra-Capacity Peak Day – All (Customers)
- ✓ Extra-Capacity Peak Day – MW Retail Only
- ✓ Extra-Capacity Peak Day – District/Partner Cities Only
- ✓ Extra-Capacity Peak Day – Insider Retail Only
- ✓ Extra-Capacity Peak Day – Outside Retail Only

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- **Extra-Capacity Peak Hour Distribution Factor:** The extra-capacity peak hour distribution factor is developed in a manner which is very similar to the extra-capacity peak day distribution factor. The extra capacity peak hour distribution factor is the incremental difference between the peak day and peak hour demands. For purposes of establishing the peak hour demands by customer group, only the peak hour information for the Partner Cities customers is measured. Through the prior cost of service approach, the Partner Cities are not allocated peak hour costs. This is based on Partner City consumption characteristics with the assumption that they don't impact the system peak hour. It is not uncommon for a utility to have very limited data and information, by customer class of service, for peak hour demand contributions.



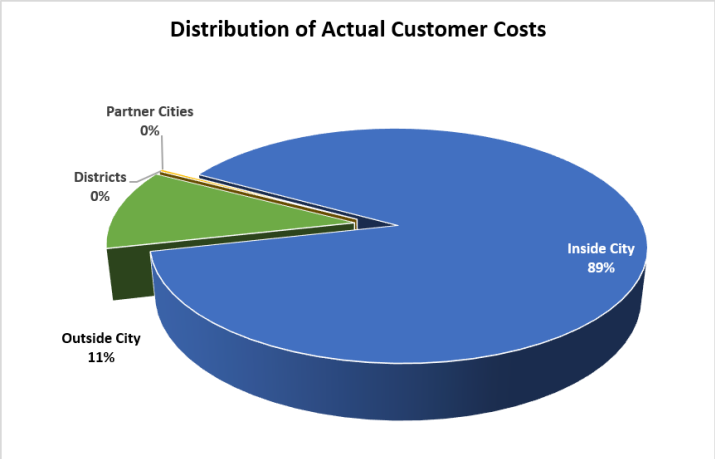
The extra-capacity peak hour distribution factor is determined by taking the estimated peak hour contribution from each customer group, less their previously estimated peak day contribution. The difference is the peak hour demands for each customer group. Once the extra-capacity peak hour demand for each customer group was determined, distribution factors were developed for the following variations of the extra-capacity peak hour allocation factor:

- ✓ Extra-Capacity Peak Hour – All (Customers)
- ✓ Extra-Capacity Peak Hour – MW Retail Only
- ✓ Extra-Capacity Peak Hour –Partner Cities Only
- ✓ Extra-Capacity Peak Hour – Insider Retail Only
- ✓ Extra-Capacity Peak Hour – Outside Retail Only

It should be noted that the peak hour cost distribution has a very limited use or application and is primarily related to reservoirs, which are in part allocated to all customers, and distribution mains, which are only allocated to retail customers. However, as noted, Partner Cities are not distributed peak hour related costs.

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- **Customer Distribution Factor:** Customer costs vary with the number of customers on the system. Two basic types of customer distribution factors were identified – actual and weighted. The distribution factors for actual customers were based on the number of customers (meters) within the revenue requirement. The weighted customer distribution factors were further segregated into three different weighted factors to reflect the disproportionate costs associated with serving different types of customers. The first weighted customer distribution factor was for meter capacity or the size of the meter. The second weighted customer distribution factor was for meter maintenance since larger meters are more costly to maintain and replace. Finally, there was a weighted customer distribution factor for meter reading. The weighting factors used for this portion of the analysis were consistent with Medford's past cost of service analyses. Several customer distribution factors were developed, similar to the other distribution factors, to reflect different customer groups in assigning costs (e.g., Actual Customer – All, Actual Customer – MW Retail Only). This approach allowed for the proportional distribution of customer related costs to the customer classes of service.



- **Public Fire Protection Distribution Factor:** Public fire protection costs are related to public fire hydrants and over-sizing of distribution facilities to provide stand-by capacity for fire protection purposes. Public fire protection costs are assigned to all customers except the Partner Cities.

  The development of the distribution factor for public fire protection expenses involved an analysis of each class of service and their fire flow requirements. The analysis considered the estimated gallon per minute fire flow requirements in the event of a fire, along with the duration of the required flow. The fire flow rates used within the distribution factors were based on industry standards and experiences with other water cost of service studies and were reviewed with Medford Water staff. For this study, it was assumed that minimum fire flow requirements for residential customers are 1,500 gallons per minute (gpm) and 3,500 gpm for non-residential customers. The minimum fire flow requirements are then multiplied by the number of customers in each class of service, and the assumed duration of the fire, to determine the prorated fire flow requirements for each customer group. The majority of the public fire protection costs are related to Inside City (> 90%). Like the other distribution factors, different public fire protection distribution factors were developed to allow for the specific distribution of costs to various customer groups. As noted, Partner Cities are not distributed public fire protection related costs.

- **Revenue Related Distribution Factor:** The revenue related distribution factor was developed from the projected rate revenues for FY 2026/27 for each customer group.

These same revenues were used within the revenue requirement analysis previously discussed. In total, the FY 2026/27 rate revenues were approximately $35.2 million. These rate revenues are based on the current adopted rates prior to proposed rate adjustments.

It is important to understand that the appropriate application of these different distribution factors is predicated on the appropriate allocation of costs to each allocation cost component. Given the development of the distribution factors, the next step in the cost of service study is to allocate the costs to the appropriate allocation cost category. These same cost of service procedures, as developed in past studies going back to the 2015 rate study, were used to developed Medford's cost of service analysis. Provided below is a more detailed discussion of the specific methodology used.

Functionalization and Allocation of Medford Water's Plant in Service (Rate Base)

A key step of the cost of service is the functionalization and allocation of water plant in service. In performing the functionalization of plant in service, HDR utilized Medford Water's plant asset records and expense categories. Medford Water's plant in service (asset records) is very functional in nature (e.g., source of supply, pumping, treatment, transmission and distribution) and thus lends itself well to the cost of service analysis. In addition, Medford Water's plant asset records separately account for donated assets.

Once the plant assets were functionalized, the analysis shifted to allocation of the asset. The allocation process included reviewing each group of assets and determining which cost allocator(s) the assets were related to. For example, as noted above, Medford Water's plant assets were allocated as: base-related, extra-capacity-related, customer-related, revenue-related, public fire protection-related or directly assigned to a specific customer or class of service. In addition, these were further subcategorized to assign costs to all customers, MW only, Wholesale only, etc. Medford Water's plant in service was allocated based on the purpose/benefit it serves, as well as generally accepted guidance from the AWWA M1 manual and the specific operation of the Medford Water system.

To provide a better understanding of the plant facilities and the method of allocating costs, Table 4 provides an overview of the assignment of plant in service. Where an "X" appears, it indicates that a proportional share of the costs was assigned to that customer. While the process used to assign the costs is far more complex than illustrated in Table 4, it does provide an understanding of the care taken to allocate costs in an equitable manner.

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Table 4 Assignment of Plant in Service [1]				
Plant Component	MW Inside City	MW Outside City	District	Partner Cities
Source of Supply	X	X	X	X
Treatment Plant	X	X	X	X
Transmission Plant	X	X	X	X
Distribution Mains				
2" – 8"	X	X	—	—
10" – 12"	X	X	—	—
14" and above	X	X	X	X
Service Lines	X	X	—	—
Hydrants	X	X	—	—
Reservoirs				
Duff, Bullis and Capital	X	X	X	X
All Other Reservoirs	X	—	—	—
General Plant	X	X	X	X

[1] – Table has been simplified for purposes of summarization.

While Table 4 has shown the relative assignment to customer groups, the costs were first allocated to base, extra-capacity, customer, etc. Table 5 provides a summary overview of the allocation of plant in service.

Table 5 Summary Overview of the Allocation of Plant in Service [1]						
Category	Base	Extra Cap. Peak Day	Extra Cap. Peak Hour	Actual Customer	Weighted Customer	Public Fire Protect.
Source of Supply [2]	X	—	—	—	—	—
Treatment Plant [2]	X	X	—	—	—	—
Trans. Plant [2]	X	X	—	—	—	—
Distribution Mains						
2" – 8" [3]	X	X	X	—	—	—
10 – 12" [3]	X	X	X	—	—	—
14" and above [2]	X	X	—	—	—	—
Service Lines [3]	—	—	—	—	X	—
Hydrants [3]	—	—	—	—	—	X
Reservoirs						
Duff, Bullis, Capital[2]	X	—	X	—	—	—
All Other Reservoir[3]	X	—	X	—	—	—
General Plant	X	X	X	—	X	X

[1] – Table has been simplified for purposes of summarization. See Exhibit 15 of the Technical Appendix for complete details.

[2] – Assigned to all customers – retail and wholesale

[3] – Assigned to retail only.

Table 5 is also greatly simplified but follows the basic allocation approach of a base/extra-capacity cost of service analysis, which is tailored to reflect Medford Water's water system. Provided below is a more detailed discussion of each plant component and the basis for the allocation of the costs to the cost components.

- **Source of Supply Plant** – Source of supply was allocated as being 100% base-related. The source of supply is not designed to meet peak use requirements and given that, it is assigned on an average day (base) basis. Source of supply plant is assigned to Base-All and all customers are allocated a proportional share of the source of supply plant.
- **Treatment Plant** – Treatment plant is allocated between base and extra-capacity peak day. The treatment plant is designed to meet both average day and peak day demands and the assignment of costs between base and extra capacity is based upon the system average day and peak day demands. Treatment plant is allocated to all customers on the system.
- **Transmission Plant** – Transmission plant is allocated between base and extra-capacity peak day. It is a component in the delivery of treated water to all customers. Similar to the treatment plant, transmission plant is assigned between base (average day) and extra capacity-peak day to all customers. In this case, based upon the relationship of average day to peak day demands, 55.1% of the transmission costs will be assigned to Base-All and 44.9% to extra-capacity-peak day.
- **Distribution Mains** – Distribution mains have been segregated between three different ranges of size; 2" – 8", 10" – 12" and 14" and above. The 2" – 8" is allocated between base, extra-capacity peak day and extra-capacity-peak hour. The 2" – 8" mains are assigned to retail only and the basis for the split between the cost components is based upon the relationship between the system average day, peak day and peak hour demands. The 10" – 12" mains are also assigned 100% to retail only and allocated in a manner similar to the 2" – 8" mains. Finally, the 14" mains and above are assigned proportionally to all customers based upon base (average day) and extra-capacity peak day needs.
- **Service Lines** – These are 100% customer related and assigned to retail customers only. They are a weighted customer cost.
- **Hydrants** – Hydrants are 100% public fire protection related. They have been assigned to retail only.
- **Reservoirs** – Reservoirs are designed to meet peak use requirements and fire protection. While this is a greatly simplified description of their function, their intent is to provide storage within the system for fluctuations in demands and standby capacity needs (i.e., fire protection). The reservoirs were segregated between those that benefit all Medford Water customers, including District and Partner Cities, and retail only. The reservoirs that benefit all Medford Water customers, which include Duff, Bullis, and Capital Hill, were assigned to base and extra-capacity peak hour. The remaining reservoirs, which only benefit retail customers, were similarly allocated but distributed only to the retail customers.
- **General Plant** – General plant is typically allocated as all other plant in service. That implies that general plant is in place to support all the activities undertaken by the utility (e.g., source of supply, storage, treatment, transmission). This approach to allocation of general plant is generally accepted and the approach used in the prior studies completed for Medford Water.

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Utility/Accrual Basis Methodology – Rate of Return

For the cost of service analysis, a utility/accrual basis methodology was used. Using this methodology, Medford Water earns a rate of return on their investment to serve non-owners (e.g., Outside customers, District, and Partner Cities). This is a key assumption, as the balance between the utility basis cost of service and the cash basis revenue requirement is the responsibility of the owners of the system (i.e., Medford Water Inside City Customers). This methodology is consistent with the past rate setting practices of Medford Water and is a generally accepted methodology for setting wholesale and outside city rates as described within the AWWA M-1 manual. Medford Water has an adopted policy on establishing the rate of return for non-owners. Resolution 1631, passed by the Board in April 2017, established return equal to the 20-year constant maturity treasury rate plus a risk premium of 2.5%. The resolution also established limits to the amount the rate of return may change per year, either up or down 0.25% per year. For the FY 2026/27 cost of service, the floor rate of return is 5.40% and a ceiling of 5.90%. This rate setting period the 20-year constant maturity treasury rate was 4.97% which when added to the risk premium equaled 7.47%. Since the calculated rate was greater than 5.90% the rate of return was set at the ceiling of 5.90%. For the FY 2027/28 cost of service the maximum increase of 0.25% was estimated which increased the rate of return to 6.15%. This rate of return is earned on the rate base (net plant investment) to serve the various customer groups.

Functionalization and Allocation of Operating Expenses

The functionalization and allocation of the operating expenses was developed based on the functional format of Medford Water's budget as well as HDR and Medford Water's understanding of the operating characteristics of the water system. As noted, a utility/accrual basis methodology is used, meaning that Medford Water's cash basis revenue requirement is converted to a utility/accrual basis methodology. It is set equal to the cash basis methodology and the rate of return on rate base (i.e., return component) is set at the overall level needed to tie to the overall cash basis revenue requirements.

Table 6
Converting Medford Water's FY 2026/27 Revenue Requirement From a "Cash Basis" to a "Utility/Accrual Basis" [1] ($000)

Cash Basis Components	Total	Utility/Accrual Components	Total
Total O&M Expenses	$18,869	Total O&M Expenses	$18,869
Total Rate Funded Capital	25,000	Annual Depreciation Exp.	4,921
Transfers to Reserves	875	Transfers to Reserves	875
Debt Service (P+I)	1,838	Return on Rate Base [3]	12,167
Less Misc. Rev and Reserves [2]	(10,825)	Less Misc. Rev.	(1,075)
Total Net Revenue Requirement [4]	$35,758	Total Net Revenue Requirement	$35,758

[1] – The "utility basis" revenue requirement excludes the elevation surcharge expenses which are directly assigned and included within the calculation of the elevation surcharge rates.
[2] – Adjustment assumes a 5.0% overall rate adjustment. Reserves are used to meet the difference between the cash-basis total revenue requirement and the proposed 5.0% adjustment.
[3] – Total return on rate base is calculated to equal the cash basis total revenue requirement
[4] – Due to rounding totals may not foot.

As can be seen in Table 6, the revenue requirement under the utility/accrual basis methodology has been set equal to the cash basis revenue requirement. The return on rate base is adjusted to equal the amount required to balance to the cash basis approach. Under this approach, regardless of the return component needed to balance to the cash basis approach, the District and Partner Cities will still be charged a rate of return and it is Medford Water's retail customers that are responsible for meeting the difference between the total revenue requirement and the amount recovered from District and Partner Cities. This is a key element of the methodology as District and Partner City rate of return is set and Medford Water retail customers "make-up" the difference to equal the cash basis revenue requirement.

Major Assumptions of the Cost of Service Analysis

Several key assumptions were used within Medford Water's cost of service analysis. Below is a brief discussion of the major assumptions used.

- The test period used for the cost of service analysis was FY 2026/27 and FY 2027/28 for the two year rate setting period. The revenue and expense data for this time period was previously developed within the cash basis revenue requirement analysis.
- A utility/accrual basis methodology approach was utilized, which conforms to generally accepted water cost of service methodologies. Medford Water's cash basis revenue requirement was converted to a utility/accrual basis methodology and set equal to the cash basis revenue requirement.
- HDR developed the allocation of plant assets and expenses based on Medford Water specific information, along with experience with previous water cost of service studies for Medford.
- Customer usage characteristics used within this study were provided for each class of service from historical customer information provided by Medford Water.
- Capacity distribution factors were based upon each customer group's average to peak month relationship, along with certain estimates of the relationship by class of service. Partner Cities peak day factor was developed based on the actual coincident peak demands as provided by Medford Water and metered data.
- The rate of return for Outside City, District, and Partner Cities was 5.90% and 6.15% respectively for FY 2026/27 and FY 2027/28.
- Water supply and treatment plant transfers ($600,000) is allocated and distributed to the retail customer class only.

Year One (FY 2026/27) Cost of Service Results

In summary form, the cost of service analysis began by functionalizing Medford Water's assets and operating expenses. The individual allocated totals were then distributed to the customer classes of service. A summary of the detailed cost responsibility developed for each class of service is shown in Table 7.

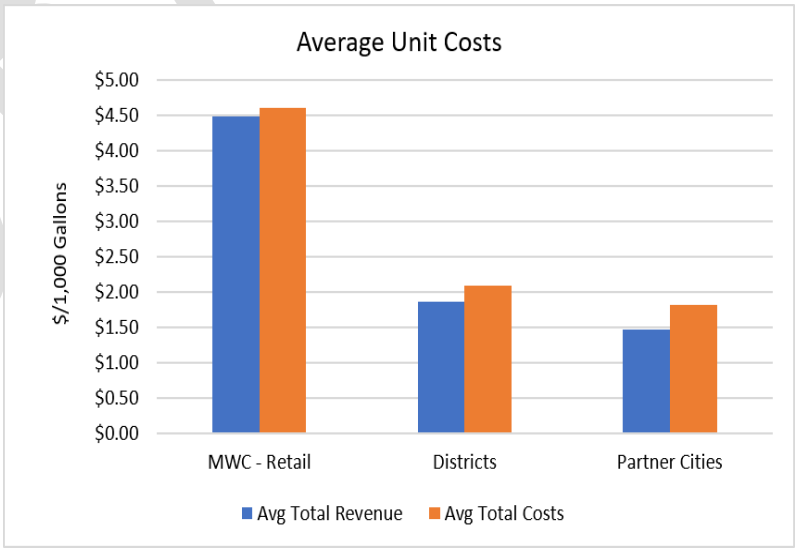
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Table 7 Summary of the FY 2026/27 Cost of Service Analysis ($000)[1]				
Class of Service	Present Rate Revenues	Distributed Costs	$ Difference	% Difference
MW – Retail	$31,324	$32,193	$869	2.8%
District	136	152	16	11.7%
Partner Cities	3,747	4,623	875	23.4%
Total [2]	$35,207	$36,967	$1,760	5.0%

[1] – High elevation pumping costs are not included in the above table as they are directly assigned to calculate the high elevation rates.

[2] – Due to rounding totals may not foot.

The distribution of costs reflects the facilities and costs allocated to each customer class based on their respective benefit. The cost of service results indicate cost differences between the customer classes of service. It is important to note that the results of the cost of service analysis were expected. This is due to Medford Water capitalizing significant assets, approximately $41 million, since the prior study. These capital projects and system improvements were primarily for reservoirs and treatment infrastructure, which are a benefit to all customers. Prior to this study, Medford Water customers were funding these improvements through reserves, rates, and debt service until they are used and useful and recoverable from the District and Partner Cities. Given this, the increase to District and Partner Cities is reflective of the infrastructure in place to provide service. This trend of rate increases for the District and Partner Cities is expected to continue for the next couple of years as Medford Water continues to make system improvements and betterments.



To better understand this result and whether it appears reasonable, a graphic of average unit costs was developed. This takes the total revenue and allocated costs for each respective major customer group and divides by their total usage (consumption). The blue bars (left column) reflect the current rates (revenue) derived from each class of service. For example, the current MW-Retail customers pay an average of approximately $4.48/1,000 gallons. In comparison, the orange bars (right column) reflect the distributed costs (cost of service). The District's rates, based on the cost of service results, indicate that all the customer classes of service are underpaying at this time. Having noted these differences, it is also important to note that the difference from the overall system adjustment reflect the changes in system and customer characteristics for this study.

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Year Two (FY 2027/28) Cost of Service Results

Medford Water is moving to biennial budgets, and as a result biennial rates were also necessary. As previously described, a utility basis cost of service analysis requires O&M, annual depreciation, and return on rate base. To calculate the second year (FY 2027/28) of the biennial rate setting period it is necessary to estimate several key rate setting components. This includes the addition to rate base, or the capital improvement projects that are planned to be completed for this second year. In discussion with Medford Water it was determined that the CIP for FY 2027/28 would be used and an 80% completion factor used to estimate future capital improvements that would then be included in the rate base for establishing the rates. In addition, a portion of Work in Progress (WIP), specifically the Operations Center Improvement projects, was included in rate base for FY 2027/28. Of the approximately $36.9 million in total WIP, approximately $31.7 million is associated with these projects. Based on the relationship of costs allocated to Base-All and Base-Retail, 15.2%, or approximately $4.8 million, is attributable to the Partner Cities. The inclusion of this WIP is a contributing factor to the increase in rate base distributed to the Partner Cities for Year 2. A similar approach was used to estimate annual deprecation expense based on the estimated completion of the FY 2027/28 CIP. For the Distribution factors, it was determined customer characteristics for the FY 2026/27 cost of service would be maintained, with no changes, for the distribution of the FY 2027/28 cost of service. Given the calculation of the total revenue requirement for FY 2027/28 and the distribution of costs a summary of the Year 2 cost of service can be developed. Provided below in Table 8 is a summary of the cost of service analysis for FY 2027/28.

Table 8
Summary of the FY 2027/28 Cost of Service Analysis ($000)[1]

Class of Service	Present Rate Revenues	Distributed Costs	$ Difference	% Difference
MW – Retail	$32,482	$33,456	$974	3.0%
District	152	175	22	14.7%
Partner Cities	4,661	5,345	683	14.7%
Total [2]	$37,296	$38,976	$1,680	4.5%

[1] – High elevation pumping costs are not included in the above table as they are directly assigned to calculate the high elevation rates.

[2] – Due to rounding the totals may not foot.

Similar to the FY 2026/27 cost of service analysis results, the FY 2027/28 cost of service analysis results in some cost differences. This is again primarily the result of continued completion of infrastructure that benefits all customers classes of service. As capital is completed it is projected that rate adjustments will stabilize for all customer classes in the upcoming years.

Cost of Service Conclusions and Recommendations

The establishment of final interclass revenue responsibilities is a Board policy decision. Historically, the Medford Water Board of Commissioners has established the rates for the District

and Partner Cities based on the cost of service analysis, and the retail customers balance to the overall revenue requirement of Medford Water.

HDR has closely examined the results of the cost of service and is of the opinion that the results are reflective of a proportional distribution of costs. As a result, HDR recommends that Medford Water Board should follow the cost of service results to develop the proposed water rates. in this way, Medford Water will maintain the policy approach of establishing rates based on cost of service for the District and Partner Cities and the balance of revenues will be derived from the retail customers and the current outside City rate differential be maintained.

Summary of the Cost of Service Analysis

This section of the report has provided an analysis of the cost of service developed for Medford Water to establish the proposed rates for FY 2026/27and FY 2027/28. This analysis was prepared using generally accepted cost of service techniques and provides the basis for establishing cost-based and proportional rates.

Development of the Water Rate Designs

The final step of the comprehensive water rate study process is the design of proposed water rates to collect the desired levels of revenues, based on the results of the revenue requirement and cost of service analysis. In establishing final proposed rates, considerations other than strictly cost of service may be considered (e.g., revenue stability, promote conservation, ability to pay). However, contemporary rate practitioners and regulatory agencies feel that cost-based and proportional rates should be of paramount importance and provide the primary guidance to utilities on rate structure and policy.

Review of the Overall Rate Adjustments

As indicated in the revenue requirement analysis, Medford Water will need to adjust overall revenue levels to meet the operating and capital improvement needs. Therefore, to design the final proposed rates, the results of the revenue requirement and cost of service analysis needs to be taken into consideration. The overall level of revenue adjustment needed during this rate setting period is 5.0% and 4.5% and the adjustments for each customer group are based on the cost of service results. Provided below in Table 9 is a summary of the proposed rate adjustments by customer group as developed in the study.

Table 9
Summary of the Proposed Rate Adjustments

Class of Service	FY 2026/27	FY 2027/28
MW Retail	2.8%	3.0%
District	11.7%	14.7%
Partner Cities	23.4%	14.7%
Total	**5.0%**	**4.5%**

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For purposes of establishing the rates for the District and Partner Cities, the results of the cost of service were utilized. This provides cost-based rates for these customers. Medford Water's Retail customers have been adjusted to meet the total cash basis revenue requirement needs of Medford Water. This was determined to be an overall 2.8% and 3.0% (including pumping) adjustment in revenues. Both the inside City and outside City revenues have been adjusted equally as Medford Water uses a fixed rate differential between inside and outside City customers. From these proposed rate revenue adjustments, the proposed rates can be developed. This is discussed in more detail below.

Inside City Rates

At the present time, Medford Water has various rate schedules for the Inside City retail customers. These are for fire protection, residential, non-residential/multi-family, and irrigation customer groups. Medford Water's current retail rates are generally composed of two components; a monthly base charge, which varies by meter size, and a volumetric (consumption) charge. The volumetric charge varies by customer class of service. For example, residential customers have a three-block increasing rate structure to encourage efficient outdoor use. In contrast, commercial customers have a seasonal (winter/summer) rate structure. In the development of the proposed rates, a review was undertaken of the current rate structures for each customer class of service, and it was concluded that the existing rate structures remain contemporary and appropriate.

In addition to the base charge and volumetric charge, Medford Water has other rates designed to collect specific types of costs. For example, a high elevation water service charge to reflect the cost of pumping water to higher elevations. Other separate charges, of which revenues are placed in dedicated (restricted) reserves, are related to the future water treatment plant, water rights development (outside and District only) and infrastructure replacement. This study has maintained these other water charges.

Schedule 1 – Fire Standby Service; Inside the City of Medford

Schedule 1 is an inside the City of Medford retail rate for private fire standby service. This rate is a monthly fee and is based upon the service line size. The rate varies (increases) by service line size reflecting increased capacity (standby) use. The proposed Schedule 1 rates reflect the overall

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retail revenue adjustment, including pumping, increasing by 2.8% in FY 26/27 and 3.0% in FY 27/28.

Schedule 1

Fire Standby Service
Inside City of Medford

Application:

This rate schedule shall apply to all fire standby services within the City of Medford as permitted under the Regulations Governing Water Service

Base Charge	Line Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) **Normal Monthly Fee** *Per Service by Line Size; per month*	2"	$25.94	$26.66	$27.46
	4"	58.44	60.06	61.86
	6"	106.67	109.63	112.92
	8"	160.78	165.24	170.20
	10"	242.19	248.91	256.37
	12"	364.72	374.84	386.08

Schedule 2R – Single Family Residential; Inside the City of Medford

Schedule 2R is the inside City single family residential rate structure. This rate is comprised of two components; a monthly base charge which varies by meter size and a consumption charge. The consumption charge is a three tiered increasing rate structure. The size of the tiers is based on average indoor and outdoor use and is designed and intended to encourage efficient use, particularly as it relates to outdoor irrigation use. The rate also contains high elevation water surcharges and a backflow fee (both as applicable to specific customers). A portion of the special fees are charged on a fixed monthly basis as well as a portion of the elevation surcharge which is based upon consumptive use (metered sales per 1,000 gallons).

The proposed single-family residential rates have adjusted the monthly base charges and consumption charges by an equal percentage adjustment for FY 26/27 and FY 27/28. As noted previously, these adjustments are 2.8% and 3.0% respectively for the retail customer groups as developed in the cost of service analyses. For the special fees, the elevation surcharges have been adjusted to reflect the actual costs related to providing service to higher elevations. The backflow fee has been held at its current cost level, which reflects the current costs of providing this service. Provided below is a summary of the present and calculated rates for Schedule 2R.

Schedule 2R

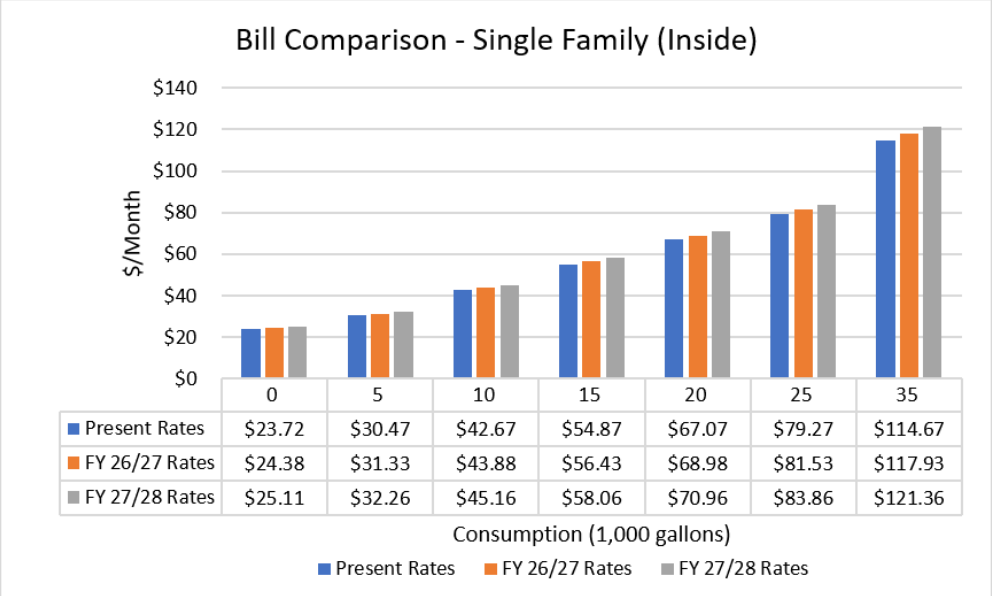
Single Family Residential (Metered)
Inside City of Medford

Application:

This rate schedule shall apply to all single-family residences within the City of Medford and to individual apartments in apartment houses in Medford where service is furnished through a separate meter for each such individual apartment

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$23.72	$24.38	$25.11
	1"	37.18	38.21	39.36
	1/1/2"	76.12	78.24	80.58
	2"	113.68	116.84	120.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.00	$6.27	$6.56
b) Residential Backflow Monthly Fee *per month*		$0.90	$0.90	$0.90
Consumption Charges				
1) Water Gallonage Charge *Per month, per 1,000 gallons*				
0 - 5,000		$1.35	$1.39	$1.43
6,000 - 25,000		2.44	2.51	2.58
> 25,000		3.54	3.64	3.75
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

Given the proposed rates, provided below is a graphical presentation of the monthly bill impacts for the single family residential customers at varying levels of usage. An average residential customer who uses approximately 11,000 gallons per month would see an impact on an average bill of approximately $1.28/month in FY 26/27 and $1.35/month in FY 27/28 with the proposed adjustments.



Schedule 2C - Non-Residential/Multi-Family; Inside the City of Medford

Schedule 2C is the rate schedule for non-residential and multi-family customers inside the City of Medford. The components of this rate structure are similar to Schedule 2R rates. There is a base charge as well as special and elevation charges. However, the consumption charges are a seasonal structure. The seasonal time periods are defined as a winter (October through March) and summer (April through September) period.

The proposed non-residential and multi-family rates have adjusted the monthly base charges and consumption charges. The consumption charges between winter and summer have maintained the existing differential approach. As noted previously, the adjustment is intended to provide an overall 2.8% in FY 26/27 and 3.0 in FY 27/28 for the retail customer group. For the special fees, the elevation surcharges were adjusted to reflect the cost of service results.

Schedule 2C

Nonresidential & Multi-Family
Inside City of Medford

Application:
This rate schedule shall apply to all accounts within the city limits of Medford except single family residential; shall apply to all schools, hospitals, churches, commercials, and industrials

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$23.72	$24.38	$25.11
	1"	37.18	38.21	39.36
	1/1/2"	76.12	78.24	80.58
	2"	113.68	116.84	120.34
	3"	225.65	231.93	238.87
	4"	352.98	362.80	373.66
	6"	676.20	695.02	715.83
	8"	1,039.36	1,068.28	1,100.27
	10"	1,585.28	1,629.39	1,678.18
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.00	$6.27	$6.56
Consumption Charges				
1) Water Gallonage Charge *all gallonage, per 1,000 gallons*				
Blocks				
Summer - Water Read during April through Sept.		$2.41	$2.48	$2.55
Winter - Water Read during October through March		2.21	2.28	2.34
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

Schedule 9 - Irrigation; Inside the City of Medford

The irrigation rate schedule is for those customers with a separate dedicated meter for outdoor watering needs. Irrigation customers use water almost exclusively in the summertime, when water is at its highest demand and cost. The rate was increased in FY 26/27 by 2.8% and FY 27/28 by 3.0% .

Schedule 9

Irrigation
Inside City of Medford

Application:
This rate schedule shall apply to all accounts within the city limits of Medford for Irrigation Customers

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$23.72	$24.38	$25.11
	1"	37.18	38.21	39.36
	1/1/2"	76.12	78.24	80.58
	2"	113.68	116.84	120.34
	3"	225.65	231.93	238.87
	4"	352.98	362.80	373.66
	6"	676.20	695.02	715.83
	8"	1,039.36	1,068.28	1,100.27
	10"	1,585.28	1,629.39	1,678.18
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.00	$6.27	$6.56
Consumption Charges				
1) Water Gallonage Charge *all gallonage, per 1,000 gallons*				
All Consumption		$2.41	$2.48	$2.55
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

Outside City Rates

Outside City rates are calculated by applying the current differential of 140% of the inside city rates. This rate applies only to Medford retail customers and not to the District or Partner Cities. Since outside rates based on a differential, it will have the same relative percent increase as inside City customers. Just like the inside city rates, there are rate schedules for fire protection, residential, nonresidential/multifamily, and irrigation customer groups.

Schedule 3 – Fire Standby Service; Outside the City of Medford

Schedule 3 is the outside the City of Medford retail rate for private fire standby service. Similar to the inside city rate, the outside city rate is based upon the water line size. The rate varies (increases) by size reflecting increased capacity (standby) use. The proposed Schedule 3 rate has adjusted each of the line sizes by 2.8% in FY 26/27 and 3.0% in FY 27/28.

Schedule 3

Fire Standby Service
Outside City of Medford

Application:

This rate schedule shall apply to all fire standby services outside the City of Medford as permitted under the Regulations Governing Water Service

Base Charge	Line Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) **Normal Monthly Fee** *Per Service by Line Size; per month*	2"	$38.03	$39.09	$40.26
	4"	83.80	86.12	88.70
	6"	152.02	156.24	160.93
	8"	225.02	231.26	238.20
	10"	335.15	344.45	354.77
	12"	499.09	512.94	528.32

Schedule 4R – Single Family Residential; Outside the City of Medford

Schedule 4R is the outside city single family residential rate structure. This rate is very similar in structure as the inside city residential rate and is comprised of two components; a monthly base charge, which varies by meter size and a consumption charge. The consumption charge is a three tiered increasing rate structure. No differential on block sizes is assumed between the inside and outside city residential rate structures. Like the inside city residential rate, the outside city rate also contains high elevation water surcharges and a backflow fee (both as applicable to the specific customer). A portion of the special fees related to the elevation surcharge are charged on a fixed monthly basis, in addition to a portion of the elevation surcharge, which is based upon consumptive use. The outside city rate does contain two separate and distinct surcharges, the

Big Butte Springs pipeline surcharge and with and without backflow charges. The proposed outside city single-family residential rates have adjusted the monthly base charges and consumption charges to maintain the rate relationships and produce the overall targeted revenue adjustment of 2.8% in FY 26/27 and 3.0% in FY 27/28 for this customer class of service. Since the outside city rate is based on a differential and has different rate structure components the rate adjustments may not be exact. However, target outside city revenues are still collected as a result of the adjustments.

Schedule 4R

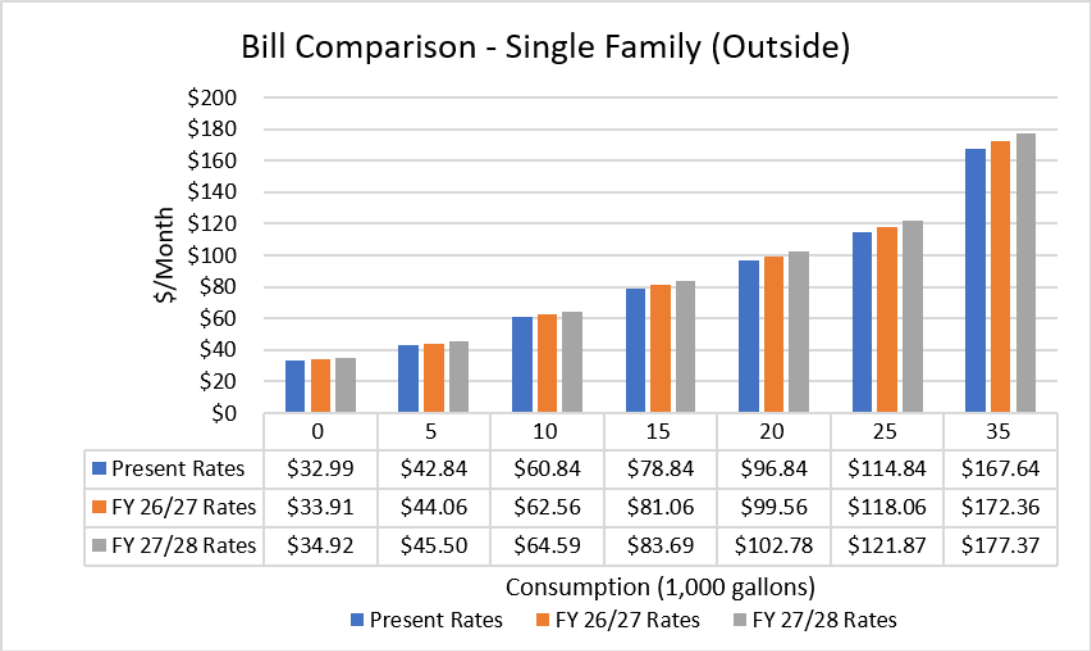
Single Family Residential
Outside City of Medford

Application:

This rate schedule shall apply to all residential accounts outside the City of Medford except to accounts classified as utility or city customers in accordance with the Regulations Governing Water Service and except fire standby service

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$32.99	$33.91	$34.92
	1"	54.84	56.36	58.05
	1/1/2"	110.28	113.35	116.73
	2"	162.41	166.92	171.91
	3"	341.14	350.65	361.10
	4"	518.41	532.87	548.74
	6"	976.08	1,003.30	1,033.18
	8"	1,469.44	1,510.42	1,555.41
	10"	2,210.99	2,272.65	2,340.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.82	$7.13	$7.46
b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
c) Service from Big Butte Springs Pipeline Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73
d) Residential Backflow Monthly Fee *per meter, per month*		$0.90	$0.90	$0.90
Consumption Charges				
1) Water Gallonage Charge *Per month, per 1,000 gallons*				
0 - 5,000		$1.97	$2.03	$2.09
6,000 - 25,000		3.60	3.70	3.81
> 25,000		5.28	5.43	5.59
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

Provided in the chart below is a comparison of outside city residential customer bills at varying levels of consumption.



	0	5	10	15	20	25	35
Present Rates	$32.99	$42.84	$60.84	$78.84	$96.84	$114.84	$167.64
FY 26/27 Rates	$33.91	$44.06	$62.56	$81.06	$99.56	$118.06	$172.36
FY 27/28 Rates	$34.92	$45.50	$64.59	$83.69	$102.78	$121.87	$177.37

Schedule 4C – Non-Residential/Multi-Family; Outside the City of Medford

Schedule 4C is the rate schedule for the outside city non-residential and multi-family customers. The components of this rate structure are like the Schedule 2C inside city rate; the monthly base charge is differentiated by meter size and consumption charges are a seasonal structure. The seasonal time periods of winter and summer are defined as the same time periods as the inside city rate. There are special fees associated with this rate for high elevation pumping and similar to the Schedule 2R rate, they are segregated between the monthly base charge and the consumption charge. Similar to the Schedule 4R rate, there is a surcharge for the Big Butte Springs Pipeline. The proposed non-residential and multi-family rates have adjusted the monthly base charges and consumption charges to maintain the current rate structure relationships and produce the overall targeted revenue adjustment of 2.8% for FY 26/27 and 3.0% for FY 27/28 for this customer class of service.

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Schedule 4C

Nonresidential & Multi-Family
Outside City of Medford

Application:

This rate schedule shall apply to all accounts except single family residential accounts and those classified as utility or other city customers, outside the City of Medford - to all schools, hospitals, churches, commercials, and industrials - in accordance with the Regulations Governing Water Service and except fire standby service

Base Charge		Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1)	**Normal Monthly Fee**	5/8"x3/4"	$32.99	$33.91	$34.92
		1"	54.84	56.36	58.05
		1/1/2"	110.28	113.35	116.73
		2"	162.41	166.92	171.91
		3"	341.14	350.65	361.10
		4"	518.41	532.87	548.74
		6"	976.08	1,003.30	1,033.18
		8"	1,469.44	1,510.42	1,555.41
		10"	2,210.99	2,272.65	2,340.34
2)	**Special Fees**				
	a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.82	$7.13	$7.46
	b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
	c) Service from Big Butte Springs Pipelines Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73

Consumption Charges

1)	**Water Gallonage Charge** *all gallonage, per 1,000 gallons* Blocks			
	Summer - Water Read during April through Sept.	$3.19	$3.28	$3.38
	Winter - Water Read during October through March	2.99	3.08	3.17
2)	**High Elevation Water Gallonage Surcharge** *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*	$0.12	$0.12	$0.12

Schedule 10 - Irrigation; Outside the City of Medford

Like other retail customer classes, Schedule 10 provides the outside irrigation rate, which is the counterpart to the inside city irrigation rate.

Schedule 10

Irrigation
Outside City of Medford

Application:
This rate schedule shall apply to all irrigation accounts outside Medford City limits

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$32.99	$33.91	$34.92
	1"	54.84	56.36	58.05
	1/1/2"	110.28	113.35	116.73
	2"	162.41	166.92	171.91
	3"	341.14	350.65	361.10
	4"	518.41	532.87	548.74
	6"	976.08	1,003.30	1,033.18
	8"	1,469.44	1,510.42	1,555.41
	10"	2,210.99	2,272.65	2,340.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.82	$7.13	$7.46
b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
c) Service from Big Butte Springs Pipelines Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73
Consumption Charges				
1) Water Gallonage Charge *all gallonage, per 1,000 gallons*				
All Consumption		$3.19	$3.28	$3.38
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

District Rates

District customers are served under a separate rate schedule. The District rate structure is very similar to the previous rate schedules reviewed. The rate is composed of a monthly base charge, which is differentiated by meter size, as well as consumption charges. The consumption charges for the District are a seasonal rate structure, which is like Medford Water's non-residential and multi-family rates. The seasons for the District's rate are the same monthly periods as Medford Water's other seasonal rate structures. There are other special fees related to this rate schedule. The special fees are a residential backflow fee and a fee for private fire service (detector check). The level of rate (revenue) adjustment for this customer class of service, based on the results of the cost of service analyses, was an increase of 11.7% in FY 26/27 and 14.7% in FY 27/28. The proposed rates have been adjusted accordingly to reflect those results. Since the District's summer and winter consumption charges are based on a 20 cent differential, where winter is 20 cents lower than summer, the percent increase may not be the same from year one to year two. However, target District revenues are still collected as a result of the adjustments.

Schedule 5

District Customers

Application:

This rate schedule shall apply to domestic water districts incorporated under Oregon State Statutes or private corporations organized for the provision of water service to 15 or more premises

Base Charge		Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1)	**Normal Monthly Fee**	5/8"x3/4"	$15.59	$17.41	$19.97
		1"	24.58	27.45	31.49
		1/1/2"	50.98	56.93	65.30
		2"	76.95	85.93	98.57
		3"	145.34	162.31	186.17
		4"	234.13	261.46	299.91
		6"	453.87	506.86	581.38
		8"	709.71	792.56	909.10
		10"	1,093.84	1,221.54	1,401.15
2)	**Special Fees**				
	a) Residential Backflow Monthly Fee		$0.90	$0.90	$0.90
	b) Fire Service by Detector Check Size	2"	$12.26	$13.69	$15.70
		4"	39.48	44.08	50.56
		6"	72.36	80.80	92.66
		8"	110.62	123.52	141.66
		10"	168.05	187.65	215.20
Consumption Charges					
1)	**Water Gallonage Charge**				
	for all water measured by the master meters supplying the utility customers, or in the absence of master meters, the total of the gallonage used by the individual users within the service area of the utility customer plus 6 percent thereof. All gallonage, per 1,000 gallons.				
	Blocks				
	Summer - Water Read during April through Sept.		$1.28	$1.43	$1.64
	Winter - Water Read during October through March.		1.08	1.23	1.44

Partner Cities Rates

Schedule 6 is the rate schedule for Partner Cities. This rate schedule includes a base charge which varies by meter size in addition to a consumption charge. The consumption charge is a seasonal rate structure, with the seasons being defined in the same manner as Medford Water's other seasonal rate structures.

The rates for this schedule have been adjusted by the cost of service analyses results, which indicated a 23.4% and 14.7% revenue increases in FY 26/27 and FY 27/28 respectively. To maintain the relationship between the two rate components, both the meter and consumption rates were increased by 23.4% in FY 26/27 and 14.7% in FY 27/28. Since the Partner Cities summer and winter consumption charges are based on a 20 cent differential, where winter is 20 cents lower than summer, the percent increase may not be the same from year one to year two. However, target Partner Cities revenues are still collected as a result of the adjustments.

Schedule 6

Partner Cities

Application:

This rate schedule shall apply to incorporated cities purchasing water from the commission as defined by the Regulations Governing Water Service

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) **Normal Monthly Fee**	2"	$128.34	$158.32	$181.53
	3"	242.60	299.27	343.14
	4"	376.49	464.44	532.52
	6"	692.28	854.00	979.19
	8"	1,060.21	1,307.87	1,499.61
	10"	1,613.49	1,990.40	2,282.19
Consumption Charges				
1) **Water Gallonage Charge**				
All gallonage, per 1,000 gallons.				
Blocks				
Summer - Water Read during April through Sept.		$1.42	$1.75	$2.01
Winter - Water Read during October through March.		1.22	1.55	1.81

Other Rate Schedules

Medford's two smallest customer classes are represented by schedules seven and eight. These customer classes have been adjusted at 2.8% in FY 26/27 and 3.0% in FY 27/28, which is equal to other retail customers. Schedule seven is for intermittent users, such as golf courses. The rates charged for intermittent users are based on the outside summer nonresidential rate. The intermittent user consumption rate was changed to be the same as nonresidential outside customer rate.

Schedule 7

Intermittent Users

Application:

This rate schedule shall apply to all customers that are served on an intermittent basis (e.g., golf course irrigation systems)

Base Charge	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee			
a) Base charge will be based on the meter size for the appropriate customer class			
2) Special Fees			
a) High Elevation Water Service Charge *Surcharge where booster pumping*	$6.82	$7.13	$7.46
b) Residential Backflow Monthly Fee	$0.90	$0.90	$0.90
Consumption Charges			
1) Water Gallonage Charge			
Summer - Water Read during April through Sept.	$3.19	$3.28	$3.38
Winter - Water Read during October through March	$2.99	$3.08	$3.17
2) Special Charges			
a) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above*	$0.12	$0.12	$0.12

Schedule eight represents the rates charged to all outside City customers who don't fall into the schedules 4R or 4C.

Schedule 8

Special Outside Customers
Outside City of Medford

Application:

This rate schedule shall apply to all accounts receiving service from the Medford Water Commission connected through a master meter serving more than one residential unit have not paid a System Development Charge and approved for receiving of water service by the Board of Water Commissioners in accordance to the standards as set forth in Resolution No. 1058, and in accordance with the Regulations Governing Water Service

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$32.99	$33.91	$34.92
	1"	54.84	56.36	58.05
	1/1/2"	110.28	113.35	116.73
	2"	162.41	166.92	171.91
	3"	341.14	350.65	361.10
	4"	518.41	532.87	548.74
	6"	976.08	1,003.30	1,033.18
	8"	1,469.44	1,510.42	1,555.41
	10"	2,210.99	2,272.65	2,340.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where*		$6.82	$7.13	$7.46
b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
c) Service from Big Butte Springs Pipeline Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73
d) Residential Backflow Monthly Fee *per meter, per month*		$0.90	$0.90	$0.90

Consumption Charges

1) Water Gallonage Charge *All gallonage, per 1,000 gallons.*			
Summer - Water Read during April through Sept.	$3.96	$4.16	$4.35
Winter - Water Read during October through March	3.60	3.78	3.95
2) Special Charges			
a) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation*	$0.12	$0.12	$0.12

Schedule 11

Service Center Bulk Water Sales Dispenser

Application:

This rate schedule shall apply to the sale of bulk water from Medford Water's dispenser located at the City of Medford Service Center, at 821 N. Columbus Ave., Medford Oregon 97501.

Consumption Charges	Present Rate	March 1, 2027 Rates	March 1, 2028 Rates
1) Water Gallonage Charge			
All gallonage, per 1,000 gallons.	$5.39	$6.52	$6.71

Summary of Water Rate Study

The water rates, as proposed herein, are cost-based and were developed using generally accepted rate making methods and principles. The proposed rates have been designed to reflect the results of the revenue requirement and cost of service analysis. The implementation of proposed rates should generate the additional revenue needed to meet Medford Water's increased water operating and capital needs, along with providing cost-based, defensible, and proportional rates to Medford Water's customers.

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Technical Appendix

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Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement Summary

	Budget										
	FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**
Revenue											
Rate Revenue at Current Rates	$35,207	$35,520	$35,837	$36,157	$36,479	$36,805	$36,989	$37,174	$37,360	$37,547	$37,697
Miscellaneous Revenue	1,075	970	970	970	970	970	970	970	970	970	970
Total Revenue	$36,282	$36,490	$36,807	$37,127	$37,449	$37,775	$37,959	$38,144	$38,330	$38,517	$38,667
Expenditures											
Source of Supply	$1,660.77	$1,437.83	$1,521.28	$1,571.60	$1,639.65	$1,710.98	$1,785.79	$1,864.25	$1,946.56	$2,032.91	$2,123.54
Supply Pumping	1,142	1,138	1,173	1,203	1,246	1,290	1,337	1,385	1,435	1,488	1,542
Purification	4,309	4,486	4,778	4,954	5,187	5,433	5,691	5,962	6,248	6,549	6,865
Transmission	495	534	558	583	615	648	684	722	762	804	848
Distribution Pumping	787	840	874	903	943	985	1,028	1,074	1,123	1,173	1,226
Distribution	5,195	5,502	5,683	5,901	6,188	6,490	6,808	7,142	7,495	7,866	8,258
Administration	0	345	494	516	542	565	594	620	651	680	715
Administrative & General	4,235	4,630	4,839	5,038	5,296	5,569	5,857	6,161	6,481	6,819	7,176
Other Expenses	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	$17,824	$18,914	$19,920	$20,670	$21,657	$22,692	$23,785	$24,930	$26,141	$27,411	$28,754
Rate Funded Capital	$875	$913	$956	$2,005	$2,361	$1,424	$1,497	$2,279	$1,872	$2,079	$1,600
Debt Service	$1,838	$3,052	$4,281	$5,505	$6,757	$7,979	$9,207	$9,256	$9,256	$9,256	$9,256
Total Revenue Requirement	**$20,538**	**$22,879**	**$25,157**	**$28,180**	**$30,774**	**$32,095**	**$34,488**	**$36,465**	**$37,270**	**$38,746**	**$39,610**
Balance/Deficiency of Funds	$15,744	$13,612	$11,650	$8,947	$6,675	$5,680	$3,471	$1,679	$1,060	($230)	($943)
Rate Adj. as a % of Rate Rev	-44.7%	-38.3%	-32.5%	-24.7%	-18.3%	-15.4%	-9.4%	-4.5%	-2.8%	0.6%	2.5%
Proposed Rate Adjustment	**5.00%**	**4.50%**	**4.00%**	**4.00%**	**4.00%**	**4.00%**	**4.00%**	**4.00%**	**4.00%**	**4.00%**	**4.00%**
Rate Revenue After Adjustment	$35,758	$37,821	$39,814	$41,776	$43,835	$45,995	$48,074	$50,247	$52,518	$54,892	$57,316
Debt Service Coverage Ratio											
Before Rate Adjustment	9.47	5.40	3.69	2.79	2.17	1.74	1.41	1.29	1.18	1.06	0.90
After Rate Adjustment	9.77	6.16	4.62	3.81	3.26	2.89	2.61	2.71	2.82	2.93	3.02
3/4" Meter	$45.11	$47.37	$49.50	$51.48	$53.54	$55.68	$57.90	$60.22	$62.63	$65.13	$67.74
$ Change Per Month		2.26	2.13	1.98	2.06	2.14	2.23	2.32	2.41	2.51	2.61
Cumulative $ Change per Month		2.26	4.39	6.37	8.43	10.57	12.79	15.11	17.52	20.02	22.63
Days of O&M	282	186	112	171	186	169	117	109	113	133	151
Days of Reserves	634	536	452	534	571	559	504	496	503	529	545

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 1 / Escalation Factors
Scenario 3

	Budget	Projected									
	FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Revenues												
SF Res Customer Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Non Res Customer Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Fire Standby	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
District Customer Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.5%	0.5%	0.5%	0.5%	
Other Cities Customer Growth	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.5%	0.5%	0.5%	0.5%	
SF Res Consumption Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Non Res Consumption Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
District Consumption Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Other Cities Consumption Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Other Customers Customer Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Other Customers Consumption Growth	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Equivelent Meter Growth for SDCs	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Misc. Revenue	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.5%	0.5%	0.5%	0.5%	0.5%	
Flat	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Expenses												
Labor	Budget	Budget	Budget	5.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
Benefits - Medical	Budget	Budget	Budget	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Benefits - Other	Budget	Budget	Budget	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Insurance	Budget	Budget	Budget	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Materials & Supplies	Budget	Budget	Budget	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Equipment	Budget	Budget	Budget	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Miscellaneous	Budget	Budget	Budget	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Utilities	Budget	Budget	Budget	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
O&M Other	Budget	Budget	Budget	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
PERS	Budget	Budget	Budget	15.0%	10.0%	0.0%	10.0%	0.0%	10.0%	0.0%	10.0%	
ENR	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	
Flat	Budget	Budget	Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
One-time	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	
Investment Interest	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
New Long-Term Debt Assumptions												
Revenue Bond												
Rate	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
Term	20	20	20	20	20	20	20	20	20	20	20	
Revenue Bond Issuance Costs	1.3%	1.3%	1.3%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Low Interest Loan												
Rate	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
Term	10	10	10	10	10	10	10	10	10	10	10	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Revenues													
Rate Revenues													
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R		$13,965,286	$14,090,972	$14,217,791	$14,345,748	$14,474,857	$14,605,122	$14,678,155	$14,751,557	$14,825,322	$14,899,453	$14,970,935	*Calc'd in Cust Data Tab*
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C		7,510,421	7,578,042	7,646,241	7,715,042	7,784,507	7,854,570	7,893,831	7,933,268	7,972,906	8,012,754	8,052,784	*Calc'd in Cust Data Tab*
IRRIGATION (Inside-City)		1,534,999	1,548,808	1,562,724	1,576,820	1,591,038	1,605,376	1,613,402	1,621,467	1,629,574	1,637,730	1,631,251	*Calc'd in Cust Data Tab*
FIRE STANDBY SERVICE (Inside-City) - Schedule 1		594,999	600,346	605,741	611,205	616,728	622,291	625,388	628,525	631,668	634,825	637,989	*Calc'd in Cust Data Tab*
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R		2,399,374	2,420,973	2,442,764	2,464,755	2,486,942	2,509,327	2,521,874	2,534,485	2,547,157	2,559,893	2,572,691	*Calc'd in Cust Data Tab*
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C		4,326,935	4,366,011	4,405,386	4,445,137	4,485,192	4,525,684	4,548,141	4,570,753	4,593,636	4,616,609	4,639,676	*Calc'd in Cust Data Tab*
IRRIGATION (Outside City)		91,454	91,628	92,461	93,306	94,157	95,014	95,485	95,961	96,440	96,920	97,402	*Calc'd in Cust Data Tab*
FIRE STANDBY SERVICE (Outside-City) - Schedule 3		191,844	193,587	195,357	197,127	198,925	200,722	201,743	202,763	203,784	204,860	185,812	*Calc'd in Cust Data Tab*
DISTRICT CUSTOMER - Schedule 5		135,710	136,494	137,285	138,084	138,890	139,702	140,485	141,269	142,056	142,848	143,645	*Calc'd in Cust Data Tab*
PARTNER CITIES - Schedule 6		3,747,342	3,778,539	3,810,017	3,841,778	3,873,825	3,906,160	3,925,691	3,945,312	3,965,024	3,984,829	4,004,725	*Calc'd in Cust Data Tab*
INTERMITTENT USERS - Schedule 7		0	0	0	0	0	0	0	0	0	0	0	*Calc'd in Cust Data Tab*
SPECIAL OUTSIDE CUSTOMERS - Schedule 8		0	0	0	0	0	0	0	0	0	0	0	*Calc'd in Cust Data Tab*
PUMPING		708,514	714,892	721,327	727,818	734,370	740,980	744,687	748,413	752,157	755,919	759,621	*Calc'd in Cust Data Tab*
Total Rate Revenues	115.41%	**$35,206,880**	**$35,520,292**	**$35,837,093**	**$36,156,821**	**$36,479,430**	**$36,804,949**	**$36,988,880**	**$37,173,774**	**$37,359,725**	**$37,546,639**	**$37,696,531**	
	30,506,178												
Other Revenues													
Work Order & Fee Revenue		$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	$600,000	As Flat
Charges in Lieu of Assessment		0	0	0	0	0	0	0	0	0	0	0	As Flat
Miscellaneous Collections		0	0	0	0	0	0	0	0	0	0	0	As Flat
Forest Product Revenue		400,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	As Flat
CAWD negative revenue		0											As Flat
Grant Revenue		25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	As Flat
Unused		0	0	0	0	0	0	0	0	0	0	0	As Flat
Miscellaneous		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	As Flat
Interest Earnings - Water Fund		0	0	0	0	0	0	0	0	0	0	0	As Flat
Total Other Revenues		**$1,075,000**	**$970,000**	**$970,000**	**$970,000**	**$970,000**	**$970,000**	**$970,000**	**$970,000**	**$970,000**	**$970,000**	**$970,000**	
Total Revenues		**$36,281,880**	**$36,490,292**	**$36,807,093**	**$37,126,821**	**$37,449,430**	**$37,774,949**	**$37,958,880**	**$38,143,774**	**$38,329,725**	**$38,516,639**	**$38,666,531**	

		Projected											
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Expenses													
Work Order and Fee Expense	**000**												
Hydrant Device Expense	01-000-5805-00	$17,000	$17,425	$17,861	$18,218	$18,764	$19,327	$19,907	$20,504	$21,119	$21,753	$22,406	As Miscellaneous
Fee Project Expense	01-000-5900-00	305,000	312,625	320,441	326,849	336,655	346,755	357,157	367,872	378,908	390,275	401,984	As Miscellaneous
Customer Installations Expense	01-000-5910-00	412,000	422,300	432,858	441,515	454,760	468,403	482,455	496,929	511,836	527,192	543,007	As Miscellaneous
Air Release Valve Expense	01-000-5920-00	60,000	61,500	63,038	64,298	66,227	68,214	70,260	72,368	74,539	76,775	79,079	As Miscellaneous
Large SVC Con Expense	01-000-5930-00	3,000	3,075	3,152	3,215	3,311	3,411	3,513	3,618	3,727	3,839	3,954	As Miscellaneous
Bulk Water Sales Expense	01-000-5955-00	18,000	18,450	18,911	19,289	19,868	20,464	21,078	21,710	22,362	23,033	23,724	As Miscellaneous
Purchase Price Variance	01-000-5960-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Stock (Inventory) Sales Cost of Goods Sold	01-000-5965-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Total Work Order and Fee Expense		$815,000	$835,375	$856,259	$873,385	$899,586	$926,574	$954,371	$983,002	$1,012,492	$1,042,867	$1,074,153	
Source of Supply													
Source of Supply - Supervision	**100**												
Labor Expense - Reg	01-100-6420-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Labor
Total Source of Supply - Supervision		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Rogue River Intake	**110**												
Contract Services	01-110-6200-00	$3,500	$4,500	$4,700	$4,794	$4,938	$5,086	$5,239	$5,396	$5,558	$5,724	$5,896	As Miscellaneous
Insurance - General Liability	01-110-6385-00	0	0	0	0	0	0	0	0	0	0	0	As Insurance
Labor Expense - Finance Manager	01-110-6420-00	22,495	24,490	25,624	26,905	28,520	30,231	32,045	33,968	36,006	38,166	40,456	As Labor
Materials and Supplies	01-110-6490-00	500	500	500	510	525	541	557	574	591	609	627	As Materials & Supplies
Nonstock Material Expense	01-110-6560-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Vehicle Expense - Finance Manager	01-110-6810-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Source of Supply - Rogue River Intake		$26,495	$29,490	$30,824	$32,209	$33,983	$35,858	$37,841	$39,937	$42,154	$44,499	$46,979	
Source of Supply = Rogue Watershed Management	**111**												
Contract Services	01-111-6200-00	$77,500	$49,500	$72,000	$73,440	$75,643	$77,912	$80,250	$82,657	$85,137	$87,691	$90,322	As Miscellaneous
Grants/Partnerships/Donations	01-111-6370-00	58,500	40,000	62,000	65,100	69,006	73,146	77,535	82,187	87,118	92,346	97,886	As Labor
Labor Expense - Reg	01-111-6420-00	232,256	0	0	0	0	0	0	0	0	0	0	As Labor
Labor Expense - OT	01-111-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-111-6490-00	8,000	8,000	8,000	8,160	8,405	8,657	8,917	9,184	9,460	9,743	10,036	As Materials & Supplies
Miscellaneous	01-111-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Temporary Labor	01-111-6770-00	9,000	9,000	9,000	9,450	10,017	10,618	11,255	11,930	12,646	13,405	14,209	As Labor
Vehicle Expense	01-111-6810-00	2,507	2,570	2,634	2,687	2,767	2,850	2,936	3,024	3,115	3,208	3,304	As Equipment
Water Master Support	01-111-6860-00	33,500	35,500	37,500	38,250	39,398	40,579	41,797	43,051	44,342	45,673	47,043	As Miscellaneous
Total Source of Supply = Rogue Watershed Management		$421,263	$144,570	$191,134	$197,087	$205,236	$213,763	$222,689	$232,034	$241,818	$252,066	$262,800	
Source of Supply - Rogue Watershed Measurement	**112**												
Labor Expense - Reg	01-112-6420-00	$0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-112-6490-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Total Source of Supply - Rogue Watershed Measurement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - BBS Patrol House and Grounds	**120**												
Contract Services	01-120-6200-00	$6,500	$6,663	$6,829	$6,966	$7,175	$7,390	$7,612	$7,840	$8,075	$8,317	$8,567	As Miscellaneous
Equipment Expense	01-120-6310-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Fire Protection	01-120-6320-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Insurance - General Liability	01-120-6385-00	1,246	1,277	1,309	1,335	1,375	1,417	1,459	1,503	1,548	1,594	1,642	As Insurance
Labor Expense - Reg	01-120-6420-00	130,575	142,153	148,739	156,176	165,547	175,479	186,008	197,169	208,999	221,539	234,831	As Labor
Labor Expense - OT	01-120-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-120-6490-00	5,000	6,000	7,000	7,140	7,354	7,575	7,802	8,036	8,277	8,526	8,781	As Materials & Supplies
Miscellaneous	01-120-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Propane	01-120-6650-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Telephone	01-120-6750-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Vehicle Expense	01-120-6810-00	5,751	5,895	6,042	6,163	6,348	6,538	6,734	6,936	7,145	7,359	7,580	As Equipment
Total Source of Supply - BBS Patrol House and Grounds		$149,072	$161,987	$169,919	$177,780	$187,799	$198,399	$209,615	$221,484	$234,044	$247,335	$261,401	
Source of Supply - Big Butte Springs Watershed	**121**												
Contract Services	01-121-6200-00	$15,500	$16,000	$16,500	$16,830	$17,335	$17,855	$18,391	$18,942	$19,511	$20,096	$20,699	As Miscellaneous
Fire Protection	01-121-6320-00	37,600	42,000	47,000	47,940	49,378	50,860	52,385	53,957	55,576	57,243	58,960	As O&M Other
Fuel Reduction	01-121-6340-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Insurance - Property	01-121-6385-00	5,544	5,683	5,825	5,941	6,119	6,303	6,492	6,687	6,887	7,094	7,307	As O&M Other
Labor Expense - Reg	01-121-6420-00	270,474	294,456	308,099	323,504	342,915	363,489	385,299	408,417	432,922	458,897	486,431	As Labor
Materials and Supplies	01-121-6490-00	8,000	8,200	8,400	8,568	8,825	9,090	9,362	9,643	9,933	10,231	10,538	As Materials & Supplies
Miscellaneous	01-121-6540-00	1,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Miscellaneous
Vehicle Expense	01-121-6810-00	7,079	7,256	7,437	7,586	7,814	8,048	8,290	8,538	8,794	9,058	9,330	As Equipment
Total Source of Supply - Big Butte Springs Watershed		$348,197	$377,594	$397,261	$414,540	$436,775	$460,266	$485,085	$511,309	$539,020	$568,305	$599,255	
Source of Supply - Willow Lake Reservoir	**122**												
Contract Services	01-122-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Miscellaneous
Fees and Permits	01-122-6312-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Insurance - General Liability	01-122-6385-00	0	0	0	0	0	0	0	0	0	0	0	As Insurance
Labor Expense - Reg	01-122-6420-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-122-6490-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Vehicle Expense	01-122-6810-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Source of Supply - Willow Lake Reservoir		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Forest Stand Improvements	**124**												
Contract Services	01-124-6200-00	$612,000	$612,000	$615,000	$627,300	$646,119	$665,503	$685,468	$706,032	$727,213	$749,029	$771,500	As Miscellaneous
Fuel Reduction	01-124-6340-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Labor Expense - Reg	01-124-6420-00	93,798	102,115	106,846	112,188	118,920	126,055	133,618	141,635	150,133	159,141	168,690	As Labor
Labor Expense - OT	01-124-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-124-6490-00	2,000	2,100	2,200	2,244	2,311	2,381	2,452	2,526	2,601	2,679	2,760	As Materials & Supplies
Timber Tax Expense	01-124-6777-00	7,000	7,000	7,100	7,242	7,459	7,683	7,914	8,151	8,395	8,647	8,907	As Materials & Supplies
Vehicle Expense	01-124-6810-00	947	971	995	1,015	1,045	1,077	1,109	1,142	1,176	1,212	1,248	As Equipment
Total Source of Supply - Forest Stand Improvements		$715,745	$724,185	$732,141	$749,989	$775,855	$802,698	$830,560	$859,486	$889,519	$920,709	$953,104	
Total Source of Supply		$1,660,772	$1,437,826	$1,521,280	$1,571,605	$1,639,647	$1,710,984	$1,785,791	$1,864,250	$1,946,556	$2,032,914	$2,123,540	

		Projected											
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	Notes
Supply Pumping													
Supply Pumping - Control Equipment	**201**												
Loss on Disposal of Assets	01-201-7000-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Equipment
Total Supply Pumping - Control Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Rogue River Intake	**210**												
Contract Services	01-210-6200-00	$15,500	$10,000	$10,000	$10,200	$10,506	$10,821	$11,146	$11,480	$11,825	$12,179	$12,545	As Miscellaneous
Electricity	01-210-6280-00	244,500	240,000	250,000	255,000	262,650	270,530	278,645	287,005	295,615	304,483	313,618	As Utilities
Insurance - General Liability	01-210-6385-00	2,307	2,365	2,424	2,472	2,546	2,623	2,702	2,783	2,866	2,952	3,041	As Insurance
Inventory	01-210-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-210-6420-00	29,034	31,608	33,073	34,727	36,810	39,019	41,360	43,841	46,472	49,260	52,216	As Labor
Labor Expense - OT	01-210-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-210-6490-00	2,000	2,500	2,500	2,550	2,627	2,705	2,786	2,870	2,956	3,045	3,136	As Materials & Supplies
Vehicle Expense	01-210-6810-00	613	628	644	657	677	697	718	739	762	784	808	As Materials & Supplies
Total Supply Pumping - Rogue River Intake		$293,954	$287,101	$298,641	$305,606	$315,816	$326,394	$337,357	$348,718	$360,495	$372,704	$385,363	
Supply Pumping - Duff High Service	**211**												
Contract Services	01-211-6200-00	$24,500	$20,000	$20,000	$20,400	$21,012	$21,642	$22,292	$22,960	$23,649	$24,359	$25,089	As Miscellaneous
Electricity	01-211-6280-00	489,000	485,000	495,000	504,900	520,047	535,648	551,718	568,269	585,317	602,877	620,963	As Utilities
Labor Expense - Reg	01-211-6420-00	28,143	30,638	32,058	33,661	35,680	37,821	40,091	42,496	45,046	47,749	50,613	As Labor
Labor Expense - OT	01-211-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-211-6490-00	2,000	5,000	5,000	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	As Materials & Supplies
Vehicle Expense	01-211-6810-00	139	142	146	149	153	158	163	168	173	178	183	As Equipment
Total Supply Pumping - Duff High Service		$543,782	$540,781	$552,204	$564,210	$582,146	$600,681	$619,836	$639,634	$660,097	$681,252	$703,122	
Supply Pumping - BBS Intakes	**220**												
Contract Services	01-220-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Miscellaneous
Insurance - Property	01-220-6385-00	1,993	2,043	2,094	2,136	2,200	2,266	2,334	2,404	2,476	2,550	2,627	As Insurance
Inventory	01-220-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense	01-220-6420-00	5,279	5,747	6,013	6,314	6,693	7,094	7,520	7,971	8,450	8,957	9,494	As Labor
Labor Expense - OT	01-220-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-220-6490-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Vehicle Expense	01-220-6810-00	122	125	128	131	135	139	143	147	152	156	161	As Insurance
Total Supply Pumping - BBS Intakes		$7,394	$7,915	$8,235	$8,581	$9,027	$9,499	$9,997	$10,522	$11,077	$11,663	$12,281	
Supply Pumping - Rancheria Pumps	**230**												
Contract Services	01-230-6200-00	$1,000	$1,025	$1,051	$1,072	$1,104	$1,137	$1,171	$1,206	$1,242	$1,280	$1,318	As Miscellaneous
Electricity	01-230-6280-00	6,500	6,500	6,728	6,862	7,068	7,280	7,498	7,723	7,955	8,194	8,439	As Utilities
Insurance - Property	01-230-6385-00	144	148	151	154	159	164	169	174	179	184	190	As Insurance
Labor Expense	01-230-6420-00	1,853	2,017	2,111	2,216	2,349	2,490	2,640	2,798	2,966	3,144	3,333	As Labor
Labor Expense - OT	01-230-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-230-6490-00	500	513	525	536	552	568	586	603	621	640	659	As Materials & Supplies
Propane	01-230-6650-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Materials & Supplies
Vehicle Expense	01-230-6810-00	221	227	232	237	244	251	259	267	275	283	291	As Insurance
Total Supply Pumping - Rancheria Pumps		$11,218	$11,454	$11,848	$12,149	$12,580	$13,027	$13,493	$13,977	$14,480	$15,004	$15,548	
Supply Pumping - Conrad Control Station	**240**												
Contract Services	01-240-6200-00	$1,000	$1,100	$1,100	$1,122	$1,156	$1,190	$1,226	$1,263	$1,301	$1,340	$1,380	As Miscellaneous
Electricity	01-240-6280-00	39,550	40,950	42,400	43,248	44,545	45,882	47,258	48,676	50,136	51,640	53,190	As Utilities
Insurance - General Liability	01-240-6385-00	1,205	1,235	1,266	1,291	1,330	1,370	1,411	1,453	1,497	1,542	1,588	As Insurance
Internet	01-240-6400-00	3,600	0	0	0	0	0	0	0	0	0	0	As Utilities
Inventory	01-240-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-240-6420-00	42,501	46,269	48,413	50,834	53,884	57,117	60,544	64,177	68,027	72,109	76,435	As Labor
Labor Expense - OT/CTE	01-240-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-240-6490-00	3,000	3,000	3,000	3,060	3,152	3,246	3,344	3,444	3,547	3,654	3,763	As Materials & Supplies
Property Taxes	01-240-6660-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Small Tools	01-240-6690-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Storm Drain	01-240-6730-00	500	550	600	612	630	649	669	689	709	731	753	As Utilities
Vehicles	01-240-6810-00	4,026	4,127	4,230	4,314	4,444	4,577	4,714	4,856	5,002	5,152	5,306	As Equipment
Water Expense	01-240-6820-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Total Supply Pumping - Conrad Control Station		$95,382	$97,231	$101,009	$104,482	$109,141	$114,032	$119,166	$124,558	$130,220	$136,167	$142,415	
Supply Pumping - Martin Control Station	**241**												
Contract Services	01-241-6200-00	$2,500	$2,500	$2,500	$2,550	$2,627	$2,705	$2,786	$2,870	$2,956	$3,045	$3,136	As Miscellaneous
Electricity	01-241-6280-00	39,550	40,950	42,400	43,248	44,545	45,882	47,258	48,676	50,136	51,640	53,190	As Utilities
Insurance - General Liability	01-241-6385-00	1,015	$1,040	$1,066	$1,088	$1,120	$1,154	$1,189	$1,224	$1,261	$1,299	$1,338	As Insurance
Internet	01-241-6400-00	4,188	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Utilities
Labor Expense - Reg	01-241-6420-00	42,501	46,269	48,413	50,834	53,884	57,117	60,544	64,177	68,027	72,109	76,435	As Labor
Labor Expense - OT/CTE	01-241-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-241-6490-00	1,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Materials & Supplies
Storm Drain	01-241-6730-00	1,500	1,500	1,600	1,632	1,681	1,731	1,783	1,837	1,892	1,949	2,007	As Utilities
Temporary Labor	01-241-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-241-6810-00	1,451	1,487	1,524	1,555	1,602	1,650	1,699	1,750	1,803	1,857	1,912	As Equipment
Water Expense	01-241-6820-00	500	500	525	536	552	568	585	603	621	639	659	As Utilities
Loss on Disposal of Assets	01-241-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Supply Pumping - Martin Control Station		$94,205	$95,247	$99,029	$102,462	$107,061	$111,889	$116,959	$122,285	$127,878	$133,756	$139,932	
Supply Pumping - Rossanley Control Station	**242**												
Contract Services	01-242-6200-00	$3,000	$3,000	$3,000	$3,060	$3,152	$3,246	$3,344	$3,444	$3,547	$3,654	$3,763	As Miscellaneous
Electricity	01-242-6280-00	32,000	33,100	34,250	34,935	35,983	37,063	38,174	39,320	40,499	41,714	42,966	As Utilities
Insurance - General Liability	01-242-6385-00	1,135	1,163	1,192	1,216	1,253	1,290	1,329	1,369	1,410	1,452	1,496	As Insurance
Internet	01-242-6400-00	3,600	0	0	0	0	0	0	0	0	0	0	As Utilities
Inventory	01-242-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-242-6420-00	42,501	46,269	48,413	50,834	53,884	57,117	60,544	64,177	68,027	72,109	76,435	As Labor
Labor Expense - OT/CTE	01-242-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-242-6490-00	1,500	1,500	1,500	1,530	1,576	1,623	1,672	1,722	1,774	1,827	1,882	As Materials & Supplies
Storm Drain	01-242-6730-00	500	500	550	561	578	595	613	631	650	670	690	As Utilities
Vehicle Expense	01-242-6810-00	1,841	1,887	1,934	1,973	2,032	2,093	2,156	2,220	2,287	2,356	2,426	As Equipment
Water Expense	01-242-6820-00	0	150	150	153	158	162	167	172	177	183	188	As Utilities
Total Supply Pumping - Rossanley Control Station		$86,077	$87,570	$90,990	$94,262	$98,615	$103,190	$107,999	$113,055	$118,372	$123,964	$129,847	
Supply Pumping - Roxy Ann Tower	**243**												
Internet	01-243-6400-00	$10,200	$10,800	$10,800	$11,016	$11,346	$11,687	$12,037	$12,399	$12,771	$13,154	$13,548	As Utilities
Total Supply Pumping - Roxy Ann Tower		$10,200	$10,800	$10,800	$11,016	$11,346	$11,687	$12,037	$12,399	$12,771	$13,154	$13,548	
Total Supply Pumping		$1,142,212	$1,138,099	$1,172,757	$1,202,766	$1,245,732	$1,290,400	$1,336,845	$1,385,147	$1,435,391	$1,487,663	$1,542,056	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Purification													
Purification - Water Quality and Compliance	**301**												
Contract Services	01-301-6200-00	$5,500	$5,500	$5,500	$5,610	$5,778	$5,952	$6,130	$6,314	$6,504	$6,699	$6,900	As Miscellaneous
Equipment Expense	01-301-6310-00	5,500	5,500	5,500	5,610	5,778	5,952	6,130	6,314	6,504	6,699	6,900	As Equipment
Internet	01-301-6400-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Lab and Testing Supplies	01-301-6415-00	4,000	4,000	4,000	4,080	4,202	4,328	4,458	4,592	4,730	4,872	5,018	As Materials & Supplies
Labor Expense - Reg	01-301-6420-00	369,405	402,159	420,792	441,832	468,342	496,443	526,229	557,803	591,271	626,747	664,352	As Labor
Labor Expense - OT	01-301-6421-00	1,765	1,921	2,011	2,111	2,238	2,372	2,514	2,665	2,825	2,995	3,174	As Labor
Materials and Supplies	01-301-6490-00	2,500	2,500	2,500	2,550	2,627	2,705	2,786	2,870	2,956	3,045	3,136	As Materials & Supplies
Software Maintenance	01-301-6715-00	4,500	4,500	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Temporary Labor	01-301-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-301-6810-00	25,000	25,625	26,266	26,791	27,595	28,423	29,275	30,153	31,058	31,990	32,949	As Equipment
Water Analysis - Chemical	01-301-6830-00	22,000	23,000	24,000	24,480	25,214	25,971	26,750	27,552	28,379	29,230	30,107	As Materials & Supplies
Water Analysis - Investigative	01-301-6840-00	27,500	28,500	29,500	30,975	32,834	34,804	36,892	39,105	41,452	43,939	46,575	As Labor
Water Analysis - Microbiological	01-301-6850-00	29,500	30,500	31,500	32,130	33,094	34,087	35,109	36,163	37,247	38,365	39,516	As O&M Other
Loss on Disposal of Assets	01-301-7000-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Total Purification - Water Quality and Compliance		$497,170	$533,705	$551,569	$576,169	$607,702	$641,035	$676,275	$713,532	$752,925	$794,579	$838,627	
Purification - Corrosion Study	**305**												
Contract Services	01-305-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Miscellaneous
Freight Expense	01-305-6330-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Inventory	01-305-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Lab and Testing Supplies	01-305-6415-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-305-6420-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-305-6490-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Miscellaneous	01-305-6715-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Vehicle Expense	01-305-6810-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Water Analysis - Investigative	01-305-6840-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Total Purification - Water Quality and Compliance		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Rogue River (Duff Water Treatment Plant)	**310**												
Chemicals - Carbon Dioxide	01-310-6090-00	$57,000	$66,500	$72,500	$73,950	$76,169	$78,454	$80,807	$83,231	$85,728	$88,300	$90,949	As Materials & Supplies
Chemicals - Chlorine	01-310-6100-00	160,500	170,000	196,500	200,430	206,443	212,636	219,015	225,586	232,353	239,324	246,504	As Materials & Supplies
Chemicals - Coagulants	01-310-6110-00	220,500	198,000	216,500	220,830	227,455	234,279	241,307	248,546	256,002	263,683	271,593	As Materials & Supplies
Chemicals - Other	01-310-6130-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Chemicals - Polymers	01-310-6150-00	28,000	28,000	29,500	30,090	30,993	31,922	32,880	33,867	34,883	35,929	37,007	As Materials & Supplies
Chemicals - Sodium Hydroxide	01-310-6160-00	160,500	135,000	141,750	144,585	148,923	153,390	157,992	162,732	167,614	172,642	177,821	As Materials & Supplies
Computer Hardware Purchase	01-310-6170-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Computer Hardware Expense	01-310-6710-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Contract Services	01-310-6200-00	52,740	35,000	37,000	37,740	38,872	40,038	41,240	42,477	43,751	45,064	46,415	As Miscellaneous
Fees and Permits	01-310-6312-00	48,000	48,000	48,000	48,960	50,429	51,942	53,500	55,105	56,758	58,461	60,215	As Miscellaneous
Filter Media Expense	01-310-6315-00	0	0	40,000	40,800	42,024	43,285	44,583	45,921	47,298	48,717	50,179	As Miscellaneous
Freight Expense	01-310-6330-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Garbage	01-310-6345-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Insurance - Property	01-310-6385-00	40,095	41,097	42,125	42,967	44,256	45,584	46,952	48,360	49,811	51,305	52,844	As Insurance
Labor Expense - Reg	01-310-6420-00	1,661,849	1,809,198	1,893,027	1,987,678	2,106,939	2,233,355	2,367,356	2,509,398	2,659,962	2,819,559	2,988,733	As Labor
Labor Expense - OT/CTE	01-310-6421-00	55,702	60,641	63,451	66,623	70,621	74,858	79,349	84,110	89,157	94,506	100,177	As Labor
Materials and Supplies	01-310-6490-00	60,000	60,000	63,000	64,260	66,188	68,173	70,219	72,325	74,495	76,730	79,032	As Materials & Supplies
Miscellaneous	01-310-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Repair Expense	01-310-6675-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Safety Equipment/Expense	01-310-6680-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Security	01-310-6684-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Sewer	01-310-6688-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Hardware Maintenance	01-310-6715-00	106,000	75,000	78,000	79,560	81,947	84,405	86,937	89,545	92,232	94,999	97,849	As Materials & Supplies
Telephone	01-310-6750-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Temporary Labor	01-310-6770-00	23,350	40,000	42,000	42,840	44,125	45,449	46,812	48,217	49,663	51,153	52,688	As Utilities
Vehicle Expense	01-310-6810-00	6,551	6,715	6,883	7,020	7,231	7,448	7,671	7,901	8,138	8,383	8,634	As Equipment
Loss on Disposal of Asset	01-310-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Purification - Rogue River (Duff Water Treatment Plant)		$2,680,787	$2,773,151	$2,970,235	$3,088,334	$3,242,613	$3,405,218	$3,576,621	$3,757,321	$3,947,846	$4,148,755	$4,360,639	

		Projected											
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Purification - Ozone (Duff Water Treatment Plant - Rogu	**311**												
Chemicals - Oxygen	01-311-6140-00	$85,500	$85,500	$97,500	$99,450	$102,434	$105,507	$108,672	$111,932	$115,290	$118,749	$122,311	As Materials & Supplies
Contract Services	01-311-6200-00	13,500	13,500	14,000	14,280	14,708	15,150	15,604	16,072	16,554	17,051	17,563	As Miscellaneous
Electricity	01-311-6280-00	81,500	81,500	85,000	86,700	89,301	91,980	94,739	97,582	100,509	103,524	106,630	As Utilities
Equipment Expense	01-311-6310-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Freight Expense	01-311-6330-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Labor Expense - Reg	01-311-6420-00	28,638	31,177	32,622	34,253	36,308	38,487	40,796	43,243	45,838	48,588	51,504	As Labor
Labor Expense - OT	01-311-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-311-6490-00	22,500	22,500	23,500	23,970	24,689	25,430	26,193	26,978	27,788	28,621	29,480	As Materials & Supplies
Loss on Disposal of Asset	01-311-7000-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Vehicle Expense	01-311-6810-00	2,592	2,657	2,723	2,778	2,861	2,947	3,035	3,126	3,220	3,317	3,416	As Materials & Supplies
Total Purification - Ozone (Duff Water Treatment Plant - Rogue River)		$234,230	$236,834	$255,345	$261,431	$270,301	$279,499	$289,039	$298,934	$309,199	$319,850	$330,904	
Purification - Duff Building and Grounds	**312**												
Contract Services	01-312-6200-00	$24,500	$45,000	$47,000	$47,940	$49,378	$50,860	$52,385	$53,957	$55,576	$57,243	$58,960	As Miscellaneous
Fees and Permits	01-312-6312-00	1,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Miscellaneous
Garbage	01-312-6345-00	2,500	2,500	2,600	2,652	2,732	2,814	2,898	2,985	3,074	3,167	3,262	As Utilities
Insurance - Property	01-312-6385-00	40,307	41,315	42,348	43,194	44,490	45,825	47,200	48,616	50,074	51,576	53,124	As Insurance
Janitorial	01-312-6410-00	5,500	6,500	6,700	6,834	7,039	7,250	7,468	7,692	7,922	8,160	8,405	As O&M Other
Labor Expense - Reg	01-312-6420-00	59,478	64,752	67,752	71,140	75,408	79,932	84,728	89,812	95,201	100,913	106,968	As Labor
Labor Expense - OT/CTE	01-312-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-312-6490-00	10,500	15,000	16,500	16,830	17,335	17,855	18,391	18,942	19,511	20,096	20,699	As Materials & Supplies
Safety Equipment	01-312-6680-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Security	01-312-6684-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Sewer	01-312-6688-00	1,000	500	550	561	578	595	613	631	650	670	690	As Utilities
Telephone	01-312-6750-00	6,000	6,000	6,200	6,324	6,514	6,709	6,910	7,118	7,331	7,551	7,778	As Utilities
Vehicle Expense	01-312-6810-00	3,236	3,317	3,400	3,570	3,784	4,011	4,252	4,507	4,777	5,064	5,368	As Labor
Water Expense	01-312-6820-00	500	500	500	510	525	541	557	574	591	609	627	As Utilities
Total Purification - Duff Building and Grounds		$154,521	$186,383	$194,549	$200,575	$208,833	$217,474	$226,517	$235,982	$245,891	$256,267	$267,134	
Purification - Duff Equipment	**313**												
Contract Services	01-313-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Miscellaneous
Filter Media Expense	01-313-6315-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Freight Expense	01-313-6330-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Inventory	01-313-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-313-6420-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Labor Expense - OT/CTE	01-313-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-313-6490-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Temporary Labor	01-313-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-313-6810-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Purification - Duff Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Big Butte Springs	**320**												
Chemicals - Chlorine	01-320-6100-00	$122,500	$115,000	$133,000	$135,660	$139,730	$143,922	$148,239	$152,687	$157,267	$161,985	$166,845	As Materials & Supplies
Chemicals - Other	01-320-6130-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Chemicals - Sodium Hydroxide	01-320-6160-00	367,000	370,000	390,000	397,800	409,734	422,026	434,687	447,727	461,159	474,994	489,244	As Materials & Supplies
Computer Hardware Purchase	01-320-6170-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Contract Services	01-320-6200-00	5,000	5,125	5,253	5,358	5,519	5,685	5,855	6,031	6,212	6,398	6,590	As Miscellaneous
Electricity	01-320-6280-00	46,500	47,895	50,290	51,296	52,834	54,419	56,052	57,734	59,466	61,250	63,087	As Utilities
Equipment Expense	01-320-6310-00	6,500	6,663	6,829	6,966	7,175	7,390	7,612	7,840	8,075	8,317	8,567	As Equipment
Insurance - General Liability	01-320-6385-00	2,845	2,916	2,989	3,049	3,140	3,234	3,332	3,431	3,534	3,640	3,750	As Insurance
Internet Expense	01-320-6400-00	13,140	13,140	13,140	13,403	13,805	14,219	14,646	15,085	15,538	16,004	16,484	As Utilities
Labor Expense - Reg	01-320-6420-00	149,106	162,327	169,848	178,340	189,041	200,383	212,406	225,151	238,660	252,979	268,158	As Labor
Labor Expense - OT/CTE	01-320-6421-00	2,655	2,890	3,024	3,176	3,366	3,568	3,782	4,009	4,250	4,505	4,775	As Labor
Materials and Supplies	01-320-6490-00	7,000	9,000	11,000	11,220	11,557	11,903	12,260	12,628	13,007	13,397	13,799	As Materials & Supplies
Miscellaneous	01-320-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Propane	01-320-6650-00	7,500	7,688	7,880	8,037	8,278	8,527	8,783	9,046	9,317	9,597	9,885	As Miscellaneous
Telephone	01-320-6750-00	4,000	4,100	4,203	4,287	4,415	4,548	4,684	4,825	4,969	5,118	5,272	As Utilities
Temporary Labor	01-320-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-320-6810-00	8,556	8,770	8,989	9,169	9,444	9,727	10,019	10,320	10,629	10,948	11,277	As Equipment
Loss on Disposal of Asset	01-320-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Purification - Big Butte Springs		$742,302	$755,513	$806,445	$827,760	$858,038	$889,551	$922,356	$956,513	$992,083	$1,029,133	$1,067,731	
Total Purification		$4,309,010	$4,485,586	$4,778,142	$4,954,268	$5,187,487	$5,432,778	$5,690,808	$5,962,281	$6,247,943	$6,548,583	$6,865,035	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Transmission													
Transmission - Roads (Big Butte Springs Transmission Lir	**401**												
Contract Services	01-401-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Miscellaneous
Equipment Expense	01-401-6310-00	$11,000	$11,500	$12,000	$12,240	$12,607	$12,985	$13,375	$13,776	$14,190	$14,615	$15,054	As Equipment
Labor Expense - Reg	01-401-6420-00	1,948	2,121	2,219	2,330	2,470	2,618	2,775	2,941	3,118	3,305	3,503	As Labor
Labor Expense - OT/CTE	01-401-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-401-6490-00	3,500	3,800	4,000	4,080	4,202	4,328	4,458	4,592	4,730	4,872	5,018	As Materials & Supplies
Miscellaneous	01-401-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Vehicle Expense	01-401-6810-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Transmission - Roads (Big Butte Springs Transmission Line Roads)		$16,448	$17,421	$18,219	$18,650	$19,279	$19,932	$20,608	$21,310	$22,037	$22,792	$23,575	
Transmission - Big Butte Springs Line # 1	**421**												
Contract Services	01-421-6200-00	$3,000	$3,000	$3,000	$3,060	$3,152	$3,246	$3,344	$3,444	$3,547	$3,654	$3,763	As Miscellaneous
Inventory	01-421-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-421-6420-00	107,580	117,119	122,545	128,673	136,393	144,577	153,251	162,446	172,193	182,525	193,476	As Labor
Labor Expense - OT/CTE	01-421-6421-00	4,493	4,891	5,118	5,374	5,696	6,038	6,400	6,784	7,192	7,623	8,080	As Labor
Materials and Supplies	01-421-6490-00	8,000	8,000	8,000	8,160	8,405	8,657	8,917	9,184	9,460	9,743	10,036	As Materials & Supplies
Vehicle Expense	01-421-6810-00	19,500	19,988	20,487	20,897	21,524	22,170	22,835	23,520	24,225	24,952	25,701	As Equipment
Total Transmission - Big Butte Springs Line # 1		$142,573	$152,998	$159,151	$166,163	$175,170	$184,688	$194,747	$205,379	$216,617	$228,497	$241,056	
Transmission - Big Butte Springs Line # 2	**422**												
Chemicals - Dechlorination	01-422-6120-00	$0	$150	$150	$153	$158	$162	$167	$172	$177	$183	$188	As Materials & Supplies
Contract Services	01-422-6200-00	2,500	2,500	2,500	2,550	2,627	2,705	2,786	2,870	2,956	3,045	3,136	As Miscellaneous
Labor Expense - Reg	01-422-6420-00	102,467	111,552	116,721	122,557	129,911	137,705	145,967	154,726	164,009	173,850	184,281	As Labor
Labor Expense - OT/CTE	01-422-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-422-6490-00	8,000	8,000	8,000	8,160	8,405	8,657	8,917	9,184	9,460	9,743	10,036	As Materials & Supplies
Vehicle Expense	01-422-6810-00	6,436	6,597	6,762	6,897	7,104	7,317	7,537	7,763	7,996	8,235	8,483	As Equipment
Total Transmission - Big Butte Springs Line # 2		$119,403	$128,799	$134,133	$140,317	$148,203	$156,547	$165,374	$174,715	$184,598	$195,056	$206,123	
Transmission - Cathodic Protection BBS1/BBS2	**423**												
Contract Services	01-423-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Miscellaneous
Electricity	01-423-6280-00	6,000	6,500	7,000	7,140	7,354	7,575	7,802	8,036	8,277	8,526	8,781	As Utilities
Labor Expense - Reg	01-423-6420-00	91,786	99,924	104,554	109,782	116,369	123,351	130,752	138,597	146,913	155,728	165,071	As Labor
Labor Expense - OT/CTE	01-423-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-423-6490-00	4,500	4,750	5,000	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	As Materials & Supplies
Miscellaneous	01-423-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Temporary Labor	01-423-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-423-6810-00	2,692	2,759	2,828	2,885	2,971	3,061	3,152	3,247	3,344	3,445	3,548	As Equipment
Total Transmission - Cathodic Protection BBS2/BBS2		$106,367	$115,446	$120,965	$126,568	$133,708	$141,264	$149,258	$157,718	$166,670	$176,144	$186,171	
Transmission - Pressure Control Stations (Coal Mine-Big	**440**												
Chemicals - Dechlorination	01-440-6120-00	$0	$150	$150	$153	$158	$162	$167	$172	$177	$183	$188	As Materials & Supplies
Contract Services	01-440-6200-00	1,500	1,500	1,500	1,530	1,576	1,623	1,672	1,722	1,774	1,827	1,882	As Miscellaneous
Electricity	01-440-6280-00	2,500	3,000	3,500	3,570	3,677	3,787	3,901	4,018	4,139	4,263	4,391	As Utilities
Fees and Permits	01-440-6312-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Insurance - General Liability	01-440-6385-00	94	96	99	101	104	107	110	113	117	120	124	As Insurance
Inventory	01-440-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-440-6420-00	40,703	44,312	46,365	48,683	51,604	54,701	57,983	61,462	65,149	69,058	73,202	As Labor
Labor Expense - OT/CTE	01-440-6421-00	6,947	7,563	7,913	8,309	8,808	9,336	9,896	10,490	11,119	11,787	12,494	As Labor
Materials and Supplies	01-440-6490-00	5,500	5,750	6,000	6,120	6,304	6,493	6,687	6,888	7,095	7,308	7,527	As Materials & Supplies
Small Tools	01-440-6690-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Temporary Labor	01-440-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-440-6810-00	3,651	3,742	3,836	3,913	4,030	4,151	4,275	4,404	4,536	4,672	4,812	As Equipment
Loss on Disposal of Asset	01-440-7000-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Total Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)		$60,895	$66,114	$69,363	$72,379	$76,260	$80,360	$84,692	$89,269	$94,106	$99,217	$104,619	
Transmission - Pressure Control Stations (Nichols Gap -	**441**												
Contract Services	01-441-6200-00	$500	$500	$500	$510	$525	$541	$557	$574	$591	$609	$627	As Miscellaneous
Insurance - General Liability	01-441-6385-00	231	237	243	248	255	263	271	279	287	296	304	As Insurance
Labor Expense - Reg	01-441-6420-00	37,501	40,826	42,718	44,854	47,545	50,398	53,421	56,627	60,024	63,626	67,443	As Labor
Labor Expense - OT/CTE	01-441-6421-00	6,947	7,563	7,913	8,309	8,808	9,336	9,896	10,490	11,119	11,787	12,494	As Labor
Materials and Supplies	01-441-6490-00	500	500	500	510	525	541	557	574	591	609	627	As Materials & Supplies
Vehicle Expense	01-441-6810-00	3,995	4,095	4,197	4,281	4,410	4,542	4,678	4,819	4,963	5,112	5,265	As Equipment
Total Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs)		$49,674	$53,721	$56,071	$58,711	$62,068	$65,620	$69,381	$73,362	$77,576	$82,038	$86,761	
Total Transmission		$495,360	$534,497	$557,901	$582,789	$614,688	$648,410	$684,060	$721,751	$761,604	$803,744	$848,305	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Distribution Pumping													
Distribution Pumping - Miscellaneous/Other	**500**												
Contract Services	01-500-6200-00	$41,000	$41,000	$41,000	$41,820	$43,075	$44,367	$45,698	$47,069	$48,481	$49,935	$51,433	As Miscellaneous
Labor Expense - Reg	01-500-6420-00	156,650	170,539	178,441	187,363	198,605	210,522	223,153	236,542	250,735	265,779	281,725	As Labor
Labor Expense - OT/CTE	01-500-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-500-6490-00	5,500	5,500	5,500	5,775	6,122	6,489	6,878	7,291	7,728	8,192	8,683	As Labor
Temporary Labor	01-500-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-500-6810-00	10,000	10,250	10,506	10,716	11,038	11,369	11,710	12,061	12,423	12,796	13,180	As Equipment
Total Distribution Pumping - Miscellaneous/Other		$213,150	$227,289	$235,448	$245,675	$258,839	$272,746	$287,439	$302,963	$319,367	$336,702	$355,022	
Distribution Pumping - Angelcrest	**570**												
Contract Services	01-570-6200-00	$500	$500	$500	$510	$525	$541	$557	$574	$591	$609	$627	As Miscellaneous
Electricity	01-570-6280-00	25,500	26,775	28,114	28,676	29,537	30,423	31,335	32,275	33,244	34,241	35,268	As Utilities
Insurance - General Liability	01-570-6385-00	133	136	140	143	147	151	156	160	165	170	175	As Insurance
Labor Expense - Reg	01-570-6420-00	26,255	28,583	29,907	31,403	33,287	35,284	37,401	39,645	42,024	44,545	47,218	As Labor
Labor Expense - OT/CTE	01-570-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-570-6490-00	2,000	2,500	2,500	2,625	2,783	2,949	3,126	3,314	3,513	3,724	3,947	As Labor
Storm Drain	01-570-6730-00	500	500	500	510	525	541	557	574	591	609	627	As Utilities
Vehicle Expense	01-570-6810-00	1,538	1,576	1,616	1,648	1,698	1,749	1,801	1,855	1,911	1,968	2,027	As Equipment
Water Expense	01-570-6820-00	1,500	1,575	1,650	1,683	1,733	1,785	1,839	1,894	1,951	2,010	2,070	As Utilities
Total Distribution Pumping - Angelcrest		$59,315	$63,658	$66,509	$68,859	$71,995	$75,290	$78,752	$82,390	$86,213	$90,232	$94,458	
Distribution Pumping - Archer	**572**												
Contract Services	01-572-6200-00	$2,000	$2,000	$2,000	$2,040	$2,101	$2,164	$2,229	$2,296	$2,365	$2,436	$2,509	As Miscellaneous
Electricity	01-572-6280-00	25,500	26,775	28,114	28,676	29,537	30,423	31,335	32,275	33,244	34,241	35,268	As Utilities
Insurance - General Liability	01-572-6385-00	1,178	1,207	1,238	1,262	1,300	1,339	1,379	1,421	1,463	1,507	1,553	As Insurance
Internet	01-572-6400-00	600	0	0	0	0	0	0	0	0	0	0	As Utilities
Inventory	01-572-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-572-6420-00	27,409	29,839	31,222	32,783	34,750	36,835	39,045	41,388	43,871	46,503	49,293	As Labor
Labor Expense - OT/CTE	01-572-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-572-6490-00	4,500	5,000	5,000	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	As Materials & Supplies
Small Tools	01-572-6690-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Storm Drain	01-572-6730-00	500	600	625	638	657	676	697	718	739	761	784	As Utilities
Vehicle Expense	01-572-6810-00	1,392	1,427	1,462	1,492	1,536	1,583	1,630	1,679	1,729	1,781	1,835	As Equipment
Water Expense	01-572-6820-00	500	525	550	561	578	595	613	631	650	670	690	As Utilities
Loss on Disposal of Asset	01-572-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Total Distribution Pumping - Archer		$64,968	$68,886	$71,793	$74,213	$77,473	$80,892	$84,480	$88,245	$92,197	$96,346	$100,702	
Distribution Pumping - Barneburg	**574**												
Contract Services	01-574-6200-00	$2,000	$2,000	$2,000	$2,040	$2,101	$2,164	$2,229	$2,296	$2,365	$2,436	$2,509	As Utilities
Electricity	01-574-6280-00	13,500	14,175	14,884	15,182	15,637	16,106	16,589	17,087	17,600	18,128	18,672	As Utilities
Fees and Permits	01-574-6312-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Insurance - General Liability	01-574-6385-00	315	323	331	338	348	358	369	380	391	403	415	As Insurance
Labor Expense - Reg	01-574-6420-00	16,010	17,430	18,237	19,149	20,298	21,516	22,807	24,175	25,626	27,163	28,793	As Labor
Materials and Supplies	01-574-6490-00	1,000	1,100	1,100	1,122	1,156	1,190	1,226	1,263	1,301	1,340	1,380	As Materials & Supplies
Storm Drain	01-574-6730-00	1,000	1,100	1,100	1,122	1,156	1,190	1,226	1,263	1,301	1,340	1,380	As Utilities
Vehicle Expense	01-574-6810-00	869	891	913	931	959	988	1,018	1,048	1,080	1,112	1,145	As Equipment
Water Expense	01-574-6820-00	1,000	1,400	1,500	1,530	1,576	1,623	1,672	1,722	1,774	1,827	1,882	As Utilities
Total Distribution Pumping - Barneburg		$37,083	$39,930	$41,647	$43,075	$44,991	$47,003	$49,114	$51,331	$53,660	$56,105	$58,674	
Distribution Pumping - Brookdale	**576**												
Contract Services	01-576-6200-00	$4,500	$4,500	$4,500	$4,590	$4,728	$4,870	$5,016	$5,166	$5,321	$5,481	$5,645	As Utilities
Electricity	01-576-6280-00	67,000	69,010	71,080	72,502	74,677	76,917	79,224	81,601	84,049	86,571	89,168	As Utilities
Insurance - General Liability	01-576-6385-00	1,081	1,108	1,136	1,158	1,193	1,229	1,266	1,304	1,343	1,383	1,425	As Insurance
Inventory	01-576-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-576-6420-00	22,501	24,496	25,631	26,913	28,527	30,239	32,053	33,977	36,015	38,176	40,467	As Labor
Labor Expense - OT/CTE	01-576-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-576-6490-00	1,500	1,500	1,500	1,530	1,576	1,623	1,672	1,722	1,774	1,827	1,882	As Materials & Supplies
Storm Drain	01-576-6730-00	500	550	575	587	604	622	641	660	680	700	721	As Utilities
Vehicle Expense	01-576-6810-00	1,958	2,007	2,057	2,098	2,161	2,226	2,293	2,362	2,432	2,505	2,581	As Equipment
Water Expense	01-576-6820-00	500	600	700	714	735	757	780	804	828	853	878	As Utilities
Loss on Disposal of Asset	01-576-7000-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Total Distribution Pumping - Brookdale		$100,929	$105,283	$108,761	$111,753	$115,963	$120,350	$124,924	$129,692	$134,665	$139,853	$145,264	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Distribution Pumping - Hillcrest Pumpstation	**578**												
Contract Services	01-578-6200-00	$3,000	$3,000	$3,000	$3,060	$3,152	$3,246	$3,344	$3,444	$3,547	$3,654	$3,763	As Utilities
Electricity	01-578-6280-00	35,500	37,275	39,140	39,923	41,120	42,354	43,625	44,933	46,281	47,670	49,100	As Utilities
Insurance - General Liability	01-578-6385-00	146	150	153	156	161	166	171	176	181	187	192	As Insurance
Labor Expense - Reg	01-578-6420-00	15,625	17,010	17,799	18,688	19,810	20,998	22,258	23,594	25,009	26,510	28,101	As Labor
Labor Expense - OT/CTE	01-578-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-578-6490-00	1,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Materials & Supplies
Storm Drain	01-578-6730-00	500	525	550	561	578	595	613	631	650	670	690	As Utilities
Vehicle Expense	01-578-6810-00	544	558	572	583	600	618	637	656	676	696	717	As Equipment
Water Expense	01-578-6820-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Total Distribution Pumping - Hillcrest Pumpstation		$57,704	$61,030	$63,796	$65,653	$68,233	$70,927	$73,741	$76,680	$79,752	$82,961	$86,316	
Distribution Pumping - Lone Pine	**580**												
Contract Services	01-580-6200-00	$3,500	$3,500	$3,500	$3,570	$3,677	$3,787	$3,901	$4,018	$4,139	$4,263	$4,391	As Miscellaneous
Electricity	01-580-6280-00	64,500	73,000	77,000	78,540	80,896	83,323	85,823	88,397	91,049	93,781	96,594	As Utilities
Insurance - General Liability	01-580-6385-00	884	906	929	947	976	1,005	1,035	1,066	1,098	1,131	1,165	As Insurance
Labor Expense - Reg	01-580-6420-00	26,251	28,579	29,903	31,398	33,282	35,279	37,395	39,639	42,017	44,538	47,211	As Labor
Labor Expense - OT/CTE	01-580-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-580-6490-00	2,000	2,000	2,000	2,040	2,101	2,164	2,229	2,296	2,365	2,436	2,509	As Materials & Supplies
Storm Drain	01-580-6730-00	1,000	1,050	1,100	1,122	1,156	1,190	1,226	1,263	1,301	1,340	1,380	As Utilities
Vehicle Expense	01-580-6810-00	5,680	5,822	5,968	6,087	6,270	6,458	6,651	6,851	7,056	7,268	7,486	As Equipment
Water Expense	01-580-6820-00	500	525	550	561	578	595	613	631	650	670	690	As Utilities
Total Distribution Pumping - Lone Pine		$105,704	$116,894	$122,531	$125,926	$130,696	$135,668	$140,853	$146,259	$151,899	$157,783	$163,924	
Distribution Pumping - Pierce Heights #2	**582**												
Contract Service Expense	01-582-6200-00	$1,000	$1,000	$1,000	$1,020	$1,051	$1,082	$1,115	$1,148	$1,182	$1,218	$1,254	As Utilities
Electricity	01-582-6280-00	12,000	12,400	12,775	13,031	13,421	13,824	14,239	14,666	15,106	15,559	16,026	As Utilities
Insurance - General Liability	01-582-6385-00	325	333	341	348	359	369	381	392	404	416	428	As Insurance
Labor Expense - Reg	01-582-6420-00	9,375	10,206	10,679	11,213	11,886	12,599	13,355	14,156	15,006	15,906	16,860	As Labor
Labor Expense - OT/CTE	01-582-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-582-6490-00	500	500	500	510	525	541	557	574	591	609	627	As Materials & Supplies
Vehicle Expense	01-582-6810-00	435	446	457	466	480	495	509	525	540	557	573	As Equipment
Total Distribution Pumping - Pierce Heights #2		$25,024	$26,397	$27,335	$28,249	$29,483	$30,777	$32,134	$33,558	$35,053	$36,621	$38,268	
Distribution Pumping - Stanford	**584**												
Contract Services	01-584-6200-00	$5,000	$5,000	$5,000	$5,100	$5,253	$5,411	$5,573	$5,740	$5,912	$6,090	$6,272	As Miscellaneous
Electricity	01-584-6280-00	58,500	61,425	64,500	65,790	67,764	69,797	71,891	74,047	76,269	78,557	80,913	As Utilities
Insurance - General Liability	01-584-6385-00	170	174	179	182	188	193	199	205	211	218	224	As Insurance
Labor Expense - Reg	01-584-6420-00	23,157	25,210	26,378	27,697	29,359	31,121	32,988	34,967	37,065	39,289	41,646	As Labor
Labor Expense - OT/CTE	01-584-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-584-6490-00	1,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Materials & Supplies
Storm Drain	01-584-6730-00	1,000	1,000	1,050	1,071	1,103	1,136	1,170	1,205	1,242	1,279	1,317	As Utilities
Vehicle Expense	01-584-6810-00	1,286	1,318	1,351	1,378	1,419	1,462	1,506	1,551	1,598	1,646	1,695	As Equipment
Water Expense	01-584-6820-00	1,000	1,050	1,100	1,122	1,156	1,190	1,226	1,263	1,301	1,340	1,380	As Utilities
Total Distibution Pumping - Stanford		$92,502	$97,690	$102,140	$105,022	$109,053	$113,259	$117,646	$122,224	$127,003	$131,992	$137,201	
Distribution Pumping - Stardust	**586**												
Contract Services	01-586-6200-00	6,500	$6,500	$6,500	$6,630	$6,829	$7,034	$7,245	$7,462	$7,686	$7,917	$8,154	As Miscellaneous
Electricity	01-586-6280-00	10,000	10,500	11,025	11,246	11,583	11,930	12,288	12,657	13,037	13,428	13,831	As Utilities
Insurance - General Liability	01-586-6385-00	189	194	199	203	209	215	221	228	235	242	249	As Insurance
Inventory	01-586-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-586-6420-00	9,375	10,206	10,679	11,213	11,886	12,599	13,355	14,156	15,006	15,906	16,860	As Labor
Labor Expense - OT/CTE	01-586-6421-00	1,389	1,512	1,582	1,661	1,761	1,867	1,979	2,097	2,223	2,357	2,498	As Labor
Materials and Supplies	01-586-6490-00	2,500	2,500	2,500	2,550	2,627	2,705	2,786	2,870	2,956	3,045	3,136	As Materials & Supplies
Storm Drain	01-586-6730-00	500	675	700	714	735	757	780	804	828	853	878	As Utilities
Vehicle Expense	01-586-6810-00	636	652	668	682	702	723	745	767	790	814	838	As Equipment
Water Expense	01-586-6820-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Total Distribution Pumping - Stardust		$31,089	$32,739	$33,853	$34,898	$36,331	$37,831	$39,399	$41,041	$42,760	$44,560	$46,445	
Total Distribution Pumping		$787,468	$839,796	$873,814	$903,323	$943,058	$984,743	$1,028,482	$1,074,386	$1,122,569	$1,173,155	$1,226,272	

		Projected											
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Distribution													
Distribution - Pot Holing	**640**												
Contract Services Expense	01-640-6200-00	$10,000	$10,250	$10,506	$10,716	$11,038	$11,369	$11,710	$12,061	$12,423	$12,796	$13,180	As Miscellaneous
Inventory	01-640-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - OT	01-640-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Labor Expense	01-640-6420-00	11,371	12,379	12,953	13,600	14,416	15,281	16,198	17,170	18,200	19,292	20,450	As Labor
Materials and Supplies	01-640-6490-00	5,000	5,250	5,500	5,610	5,778	5,952	6,130	6,314	6,504	6,699	6,900	As Materials & Supplies
Vehicle Expense	01-640-6810-00	5,445	5,581	5,721	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176	As Equipment
Total Distribution - Pot Holing		$31,816	$33,460	$34,680	$35,762	$37,243	$38,793	$40,415	$42,113	$43,892	$45,754	$47,706	
Distribution - Service Center Control Equipment	**641**												
Computer Hardware Purchase	01-641-6170-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Materials & Supplies
Contract Services	01-641-6200-00	15,500	12,500	12,500	12,750	13,133	13,526	13,932	14,350	14,781	15,224	15,681	As Miscellaneous
Labor Expense - Reg	01-641-6420-00	187,044	203,628	213,063	223,717	237,140	251,368	266,450	282,437	299,383	317,346	336,387	As Labor
Labor Expense - OT/CTE	01-641-6421-00	54,380	59,202	61,945	65,042	68,944	73,081	77,466	82,114	87,041	92,263	97,799	As Labor
Materials and Supplies	01-641-6490-00	6,500	6,500	6,500	6,630	6,829	7,034	7,245	7,462	7,686	7,917	8,154	As Materials & Supplies
Miscellaneous	01-641-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Small Tools	01-641-6690-00	4,500	4,500	4,500	4,590	4,728	4,870	5,016	5,166	5,321	5,481	5,645	As Materials & Supplies
Software Purchase	01-641-6710-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Software Maintenance	01-641-6715-00	7,500	7,500	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Telephone	01-641-6750-00	4,000	3,500	3,000	3,060	3,152	3,246	3,344	3,444	3,547	3,654	3,763	As Utilities
Vehicle Expense	01-641-6810-00	1,924	1,972	2,021	2,062	2,124	2,187	2,253	2,321	2,390	2,462	2,536	As Equipment
Total Distribution - Service Center Control Equipment		$281,348	$299,302	$303,530	$317,850	$336,049	$355,313	$375,706	$397,294	$420,150	$444,347	$469,965	
Distribution - Service Lines	**642**												
Chemicals - Other	01-642-6130-00	$500	$500	$500	$510	$525	$541	$557	$574	$591	$609	$627	As Materials & Supplies
Computer Hardware Purchase	01-642-6170-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Contract Services	01-642-6200-00	40,000	40,000	40,000	40,800	42,024	43,285	44,583	45,921	47,298	48,717	50,179	As Miscellaneous
Fees and Permits	01-642-6312-00	3,500	3,750	4,000	4,080	4,202	4,328	4,458	4,592	4,730	4,872	5,018	As Miscellaneous
Inventory	01-642-6403-00	50,000	50,000	50,000	51,000	52,530	54,106	55,729	57,401	59,123	60,897	62,724	As Materials & Supplies
Labor Expense - Reg	01-642-6420-00	301,197	327,903	343,096	360,251	381,866	404,778	429,065	454,809	482,097	511,023	541,684	As Labor
Labor Expense - OT/CTE	01-642-6421-00	51,811	56,405	59,018	61,969	65,687	69,629	73,806	78,235	82,929	87,905	93,179	As Labor
Materials and Supplies	01-642-6490-00	27,000	28,000	29,000	29,580	30,467	31,381	32,323	33,293	34,291	35,320	36,380	As Materials & Supplies
Miscellaneous	01-642-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Small Tools	01-642-6690-00	2,000	2,000	2,000	2,040	2,101	2,164	2,229	2,296	2,365	2,436	2,509	As Materials & Supplies
Temporary Labor	01-642-6770-00	2,175	17,000	2,175	2,284	2,421	2,566	2,720	2,883	3,056	3,240	3,434	As Labor
Vehicle Expense	01-642-6810-00	59,221	60,702	62,219	63,463	65,367	67,328	69,348	71,429	73,572	75,779	78,052	As Equipment
Loss of Disposal of Assets	01-642-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Distribution - Service Lines		$537,404	$586,259	$592,009	$615,977	$647,192	$680,107	$714,819	$751,432	$790,052	$830,796	$873,785	
Distribution - Hydrants	**643**												
Chemicals - Dichlorination	01-643-6120-00	$1,000	$1,050	$1,100	$1,122	$1,156	$1,190	$1,226	$1,263	$1,301	$1,340	$1,380	As Materials & Supplies
Contract Services	01-643-6200-00	31,000	31,000	31,000	31,620	32,569	33,546	34,552	35,589	36,656	37,756	38,889	As Miscellaneous
Fees and Permits	01-643-6312-00	500	500	500	510	525	541	557	574	591	609	627	As Miscellaneous
Inventory	01-643-6403-00	10,000	10,000	10,000	10,200	10,506	10,821	11,146	11,480	11,825	12,179	12,545	As Materials & Supplies
Labor Expense - Reg	01-643-6420-00	309,242	336,661	352,260	369,873	392,066	415,590	440,525	466,956	494,974	524,672	556,153	As Labor
Labor Expense - OT/CTE	01-643-6421-00	4,881	5,314	5,560	5,838	6,188	6,560	6,953	7,370	7,813	8,281	8,778	As Labor
Materials and Supplies	01-643-6490-00	16,000	16,000	16,000	16,320	16,810	17,314	17,833	18,368	18,919	19,487	20,072	As Materials & Supplies
Miscellaneous	01-643-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Nonstock Expense	01-643-6560-00	0	5,000	5,000	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	As Materials & Supplies
Temporary Labor	01-643-6770-00	1,000	0	1,000	1,050	1,113	1,180	1,251	1,326	1,405	1,489	1,579	As Labor
Vehicle Expense	01-643-6810-00	35,652	36,543	37,457	38,206	39,352	40,533	41,749	43,001	44,291	45,620	46,989	As Equipment
Loss on Disposal of Assets	01-643-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Distribution - Hydrants		$409,275	$442,068	$459,877	$479,839	$505,537	$532,684	$561,365	$591,668	$623,687	$657,524	$693,283	
Distribution - Mains	**644**												
Chemicals - Chlorine	01-644-6100-00	$2,500	$2,500	$2,500	$2,550	$2,627	$2,705	$2,786	$2,870	$2,956	$3,045	$3,136	As Materials & Supplies
Chemicals - Dechlorination	01-644-6120-00	3,000	3,000	3,000	3,060	3,152	3,246	3,344	3,444	3,547	3,654	3,763	As Materials & Supplies
Chemicals - Other	01-644-6130-00	500	500	500	510	525	541	557	574	591	609	627	As Materials & Supplies
Contract Services	01-644-6200-00	67,500	75,000	80,000	81,600	84,048	86,569	89,167	91,842	94,597	97,435	100,358	As Miscellaneous
Fees and Permits	01-644-6312-00	2,500	3,000	3,300	3,366	3,467	3,571	3,678	3,788	3,902	4,019	4,140	As Miscellaneous
Inventory	01-644-6403-00	10,500	10,500	10,500	10,710	11,031	11,362	11,703	12,054	12,416	12,788	13,172	As Materials & Supplies
Labor Expense - Reg	01-644-6420-00	229,938	250,326	261,924	275,021	291,522	309,013	327,554	347,207	368,040	390,122	413,529	As Labor
Labor Expense - OT/CTE	01-644-6421-00	86,070	93,701	98,043	102,945	109,122	115,669	122,609	129,966	137,764	146,030	154,792	As Labor
Materials and Supplies	01-644-6490-00	34,500	40,000	40,000	40,800	42,024	43,285	44,583	45,921	47,298	48,717	50,179	As Materials & Supplies
Miscellaneous	01-644-6540-00	500	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Small Tools	01-644-6690-00	3,500	3,750	4,000	4,080	4,202	4,328	4,458	4,592	4,730	4,872	5,018	As Materials & Supplies
Temporary Labor	01-644-6770-00	2,725	0	2,725	2,861	3,033	3,215	3,408	3,612	3,829	4,059	4,302	As Labor
Loss on Disposal of Asset	01-644-7000-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Vehicle Expense	01-644-6810-00	68,842	70,563	72,327	73,774	75,987	78,266	80,614	83,033	85,524	88,090	90,732	As Equipment
Total Distribution - Mains		$512,575	$552,840	$578,820	$601,277	$630,740	$661,772	$694,462	$728,903	$765,194	$803,439	$843,748	

		Projected											
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Distribution - Meters	**645**												
Contract Services	01-645-6200-00	$11,500	$11,788	$12,082	$12,324	$12,694	$13,074	$13,467	$13,871	$14,287	$14,715	$15,157	As Miscellaneous
Fees and Permits	01-645-6312-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Insurance - Property	01-645-6385-00	100	103	105	107	110	114	117	121	124	128	132	As Insurance
Inventory	01-645-6403-00	634,500	667,000	690,100	703,902	725,019	746,770	769,173	792,248	816,015	840,496	865,711	As Materials & Supplies
Labor Expense - Reg	01-645-6420-00	759,903	827,280	865,612	908,893	963,426	1,021,232	1,082,506	1,147,456	1,216,304	1,289,282	1,366,639	As Labor
Labor Expense - OT/CTE	01-645-6421-00	33,453	36,419	38,107	40,012	42,413	44,957	47,655	50,514	53,545	56,758	60,163	As Labor
Materials and Supplies	01-645-6490-00	31,500	28,000	28,000	28,560	29,417	30,299	31,208	32,145	33,109	34,102	35,125	As Materials & Supplies
Miscellaneous	01-645-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Miscellaneous	01-645-6560-00	10,500	10,500	10,500	10,710	11,031	11,362	11,703	12,054	12,416	12,788	13,172	As Miscellaneous
Small Tools	01-645-6690-00	1,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Materials & Supplies
Temporary Labor	01-645-6770-00	12,125	32,000	32,000	33,600	35,616	37,753	40,018	42,419	44,964	47,662	50,522	As Labor
Vehicle Expense	01-645-6810-00	81,093	83,120	85,198	86,902	89,509	92,195	94,960	97,809	100,744	103,766	106,879	As Equipment
Loss on Disposal of Assets	01-645-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Distribution - Meters		$1,575,674	$1,697,210	$1,762,704	$1,826,030	$1,910,286	$1,998,838	$2,091,922	$2,189,785	$2,292,690	$2,400,915	$2,514,753	
Distribution - Reservoirs	**646**												
Chemicals - Dechlorination	01-646-6120-00	$19,500	$21,450	$22,095	$22,537	$23,213	$23,909	$24,627	$25,365	$26,126	$26,910	$27,718	As Materials & Supplies
Contract Services	01-646-6200-00	80,000	80,000	80,000	81,600	84,048	86,569	89,167	91,842	94,597	97,435	100,358	As Miscellaneous
Electricity	01-646-6280-00	4,000	4,800	5,760	5,875	6,051	6,233	6,420	6,613	6,811	7,015	7,226	As Utilities
Insurance - General Liability	01-646-6385-00	36,026	36,927	37,850	38,607	39,765	40,958	42,187	43,452	44,756	46,099	47,482	As Insurance
Internet	01-646-6400-00	12,600	10,800	0	0	0	0	0	0	0	0	0	As Utilities
Labor Expense - Reg	01-646-6420-00	119,693	130,306	136,343	143,161	151,750	160,855	170,506	180,737	191,581	203,076	215,260	As Labor
Labor Expense - OT/CTE	01-646-6421-00	23,617	25,711	26,902	28,247	29,942	31,739	33,643	35,662	37,801	40,070	42,474	As Labor
Materials and Supplies	01-646-6490-00	10,500	10,500	10,500	10,710	11,031	11,362	11,703	12,054	12,416	12,788	13,172	As Materials & Supplies
Small Tools	01-646-6690-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Storm Drain	01-646-6730-00	10,500	10,500	15,500	15,810	16,284	16,773	17,276	17,794	18,328	18,878	19,444	As Utilities
Vehicle Expense	01-646-6810-00	19,153	19,632	20,123	20,525	21,141	21,775	22,428	23,101	23,794	24,508	25,243	As Equipment
Water Expense	01-646-6820-00	4,000	5,000	5,000	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	As Utilities
Total Distribution - Reservoirs		$340,089	$356,125	$360,573	$372,682	$389,005	$406,126	$424,087	$442,934	$462,714	$483,477	$505,276	
Distribution - Valves	**647**												
Contract Services	01-647-6200-00	$83,000	$75,000	$75,000	$76,500	$78,795	$81,159	$83,594	$86,101	$88,684	$91,345	$94,085	As Miscellaneous
Fees and Permits	01-647-6312-00	1,500	2,100	2,500	2,550	2,627	2,705	2,786	2,870	2,956	3,045	3,136	As Miscellaneous
Inventory	01-647-6403-00	89,000	92,500	95,000	96,900	99,807	102,801	105,885	109,062	112,334	115,704	119,175	As Materials & Supplies
Labor Expense - Reg	01-647-6420-00	675,878	735,805	769,899	808,393	856,897	908,311	962,810	1,020,578	1,081,813	1,146,722	1,215,525	As Labor
Labor Expense - OT/CTE	01-647-6421-00	46,578	50,708	53,057	55,710	59,053	62,596	66,352	70,333	74,553	79,026	83,768	As Labor
Materials and Supplies	01-647-6490-00	18,000	22,000	23,000	23,460	24,164	24,889	25,635	26,404	27,197	28,012	28,853	As Materials & Supplies
Miscellaneous	01-647-6540-00	500	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Small Tools	01-647-6690-00	1,500	1,600	1,700	1,734	1,786	1,840	1,895	1,952	2,010	2,070	2,133	As Materials & Supplies
Temporary Labor	01-647-6770-00	5,325	0	5,325	5,591	5,927	6,282	6,659	7,059	7,482	7,931	8,407	As Labor
Vehicle Expense	01-647-6810-00	162,152	166,206	170,361	173,768	178,981	184,351	189,881	195,578	201,445	207,488	213,713	As Equipment
Total Distribution - Valves		$1,083,433	$1,145,919	$1,195,842	$1,244,607	$1,308,036	$1,374,934	$1,445,497	$1,519,937	$1,598,474	$1,681,344	$1,768,794	
Distribution - Sampling Stations	**648**												
Contract Service Expense	01-648-6200-00	$500	$500	$500	$510	$525	$541	$557	$574	$591	$609	$627	As Materials & Supplies
Inventory	01-648-6403-00	500	500	500	$510	$525	$541	$557	$574	$591	$609	$627	As Materials & Supplies
Labor Expense - Reg	01-648-6420-00	3,687	4,014	4,200	4,410	4,674	4,955	5,252	5,567	5,901	6,256	6,631	As Labor
Labor Expense - OT	01-648-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-648-6490-00	500	500	500	510	525	541	557	574	591	609	627	As Materials & Supplies
Vehicle Expense	01-648-6810-00	672	689	706	720	742	764	787	811	835	860	886	As Equipment
Total Distribution - Sampling Stations		$5,859	$6,203	$6,406	$6,660	$6,992	$7,342	$7,711	$8,100	$8,510	$8,942	$9,398	
Distribution - Cross Connection Control	**650**												
Contract Services	01-650-6200-00	$204,000	$205,000	$205,000	$209,100	$215,373	$221,834	$228,489	$235,344	$242,404	$249,676	$257,167	As Miscellaneous
Labor Expense - Reg	01-650-6420-00	49,671	54,075	56,581	59,410	62,974	66,753	70,758	75,003	79,504	84,274	89,330	As Labor
Labor Expense - OT	01-650-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-650-6490-00	8,000	8,000	8,000	8,160	8,405	8,657	8,917	9,184	9,460	9,743	10,036	As Materials & Supplies
Miscellaneous	01-650-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Vehicle Expense	01-650-6810-00	4,000	4,100	4,203	4,287	4,415	4,548	4,684	4,825	4,969	5,118	5,272	As Equipment
Total Distribution - Cross Connection Control		$265,671	$271,175	$273,783	$280,956	$291,167	$301,791	$312,848	$324,356	$336,337	$348,812	$361,805	
Distribution - Fire Services	**651**												
Inventory	01-651-6403-00	$75,000	$30,000	$30,000	$30,600	$31,518	$32,464	$33,437	$34,441	$35,474	$36,538	$37,634	As Materials & Supplies
Labor Expense - Reg	01-651-6420-00	66,563	72,465	75,822	79,614	84,390	89,454	94,821	100,510	106,541	112,933	119,709	As Labor
Labor Expense - OT	01-651-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-651-6490-00	2,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Materials & Supplies
Vehicle Expense	01-651-6810-00	8,000	8,200	8,405	8,573	8,830	9,095	9,368	9,649	9,939	10,237	10,544	As Equipment
Total Distribution - Cross Connection Control		$151,563	$111,665	$115,227	$119,807	$125,789	$132,095	$138,741	$145,748	$153,136	$160,926	$169,142	
Total Distribution		$5,194,707	$5,502,226	$5,683,450	$5,901,448	$6,188,036	$6,489,795	$6,807,573	$7,142,270	$7,494,835	$7,866,276	$8,257,656	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Administration													
Rogue River/Duff Water Treatment Plant	**710**												
Advertising	01-710-6000-00	$7,100	$7,278	$7,459	$7,832	$8,302	$8,800	$9,329	$9,888	$10,482	$11,110	$11,777	As Labor
Amortization Expense	01-710-6005-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Audits and Accounting	01-710-6015-00	17,600	18,040	18,491	19,416	20,580	21,815	23,124	24,512	25,982	27,541	29,194	As Labor
Bank Fees	01-710-6030-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Miscellaneous
Board and Commissioner Expense	01-710-6050-00	3,400	3,485	3,572	3,644	3,753	3,865	3,981	4,101	4,224	4,351	4,481	As Materials & Supplies
Cafeteria Expense	01-710-6065-00	400	410	420	441	468	496	526	557	591	626	663	As Labor
Cell Phone Expense	01-710-6080-00	2,136	2,473	2,473	2,522	2,598	2,676	2,756	2,839	2,924	3,012	3,102	As Utilities
Computer Hardware Purchase	01-710-6170-00	17,500	17,500	17,500	17,850	18,386	18,937	19,505	20,090	20,693	21,314	21,953	As Equipment
Computer Hardware Maintenance	01-710-6175-00	29,000	29,000	29,000	29,580	30,467	31,381	32,323	33,293	34,291	35,320	36,380	As Miscellaneous
Contract Services	01-710-6200-00	122,000	125,050	128,176	130,740	134,662	138,702	142,863	147,149	151,563	156,110	160,793	As Insurance
Damages	01-710-6215-00	3,100	3,178	3,257	3,420	3,625	3,842	4,073	4,317	4,576	4,851	5,142	As Labor
Dental Insurance	01-710-6230-00	22,512	22,962	23,421	24,592	26,068	27,632	29,290	31,047	32,910	34,884	36,977	As Labor
Deferred Compensation	01-710-6225-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Dental Insurance	01-710-6230-001	0	0	0	0	0	0	0	0	0	0	0	As Benefits - Medical
Disability Expense	01-710-6245-00	5,600	5,740	5,884	6,119	6,425	6,746	7,083	7,437	7,809	8,200	8,610	As Benefits - Other
Dues and Subscriptions	01-710-6250-00	6,000	6,150	6,304	6,430	6,623	6,821	7,026	7,237	7,454	7,678	7,908	As Materials & Supplies
Franchise Tax	01-710-6325-00	107,800	117,502	128,077	130,639	134,558	138,595	142,752	147,035	151,446	155,989	160,669	As Miscellaneous
Human Resources Events	01-710-6376-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Miscellaneous
Insurance - Workers Comp	01-710-6390-00	18,000	18,900	0	0	0	0	0	0	0	0	0	As Insurance
Insurance - General Liability	01-710-6395-00	25,600	26,240	26,896	27,434	28,257	29,105	29,978	30,877	31,803	32,758	33,740	As Insurance
Insurance - Paid Leave Oregon	01-710-6397-00	6,600	6,765	6,934	7,211	7,572	7,951	8,348	8,766	9,204	9,664	10,147	As Benefits - Other
Internet Expense	01-710-6400-00	37,399	58,000	43,800	44,676	46,016	47,397	48,819	50,283	51,792	53,345	54,946	As Utilities
Investment Expense	01-710-6405-00	4,100	4,203	4,308	4,394	4,526	4,661	4,801	4,945	5,094	5,246	5,404	As Miscellaneous
Janitorial	01-710-6410-00	2,000	2,050	2,101	2,206	2,339	2,479	2,628	2,785	2,953	3,130	3,317	As Labor
Labor Expense - Reg	01-710-6420-00	1,310,044	1,426,200	1,492,283	1,566,897	1,660,910	1,760,565	1,866,199	1,978,171	2,096,861	2,222,673	2,356,033	As Labor
Labor Expense - OT/CTE	01-710-6421-00	35,448	38,591	40,379	42,398	44,942	47,638	50,497	53,527	56,738	60,142	63,751	As Labor
Legal	01-710-6455-00	10,000	10,250	10,506	11,032	11,693	12,395	13,139	13,927	14,763	15,648	16,587	As Labor
Life Insurance	01-710-6460-00	4,100	4,182	4,265	4,350	4,481	4,615	4,754	4,896	5,043	5,194	5,350	As Insurance
Materials and Supplies	01-710-6490-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Materials & Supplies
Medical Insurance	01-710-6520-00	316,644	341,975	369,333	384,106	403,312	423,477	444,651	466,884	490,228	514,739	540,476	As Benefits - Medical
Medicare	01-710-6530-00	21,140	21,669	22,210	23,321	24,720	26,203	27,775	29,442	31,208	33,081	35,066	As Labor
Meeting Expense	01-710-6535-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As O&M Other
Miscellaneous	01-710-6540-00	2,080	2,132	2,185	2,229	2,296	2,365	2,436	2,509	2,584	2,662	2,741	As Miscellaneous
Moving and Recruitment Expense	01-710-6545-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Network	01-710-6555-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Occupational Health	01-710-6568-00	3,500	3,570	0	0	0	0	0	0	0	0	0	As Benefits - Medical
Office Equipment	01-710-6570-00	2,000	2,050	2,101	2,143	2,208	2,274	2,342	2,412	2,485	2,559	2,636	As Equipment
Office Supplies	01-710-6580-00	1,500	1,538	1,576	1,607	1,656	1,705	1,757	1,809	1,863	1,919	1,977	As Materials & Supplies
Payroll Expense	01-710-6595-00	1,471,645	1,545,227	1,622,489	1,654,938	1,704,587	1,755,724	1,808,396	1,862,648	1,918,527	1,976,083	2,035,365	As Miscellaneous
PERS Retirement	01-710-6600-00	291,277	351,428	363,728	418,287	460,116	460,116	506,127	506,127	556,740	556,740	612,414	As PERS
Postage	01-710-6620-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Printing	01-710-6630-00	500	513	525	536	552	568	586	603	621	640	659	As Materials & Supplies
Professional License	01-710-6640-00	3,500	3,588	3,677	3,751	3,863	3,979	4,099	4,221	4,348	4,479	4,613	As Miscellaneous
Safety Equipment	01-710-6680-00	6,000	7,500	8,500	8,670	8,930	9,198	9,474	9,758	10,051	10,352	10,663	As Equipment
Safety Program	01-710-6685-00	3,500	3,588	3,677	3,751	3,863	3,979	4,099	4,221	4,348	4,479	4,613	As Miscellaneous
Small Tools Expense	01-710-6690-00	1,000	1,500	2,000	2,040	2,101	2,164	2,229	2,296	2,365	2,436	2,509	As Equipment
Social Security	01-710-6700-00	90,394	92,654	94,970	99,719	105,702	112,044	118,767	125,893	133,446	141,453	149,940	As Labor
Software Purchase	01-710-6710-00	3,500	3,500	3,500	3,570	3,677	3,787	3,901	4,018	4,139	4,263	4,391	As Materials & Supplies
Software Maintenance	01-710-6715-00	100,000	138,197	145,107	148,009	152,449	157,023	161,733	166,585	171,583	176,730	182,032	As Materials & Supplies
Special Events	01-710-6720-00	7,100	7,278	7,459	7,609	7,837	8,072	8,314	8,564	8,820	9,085	9,358	As Miscellaneous
Telephone	01-710-6750-00	2,000	2,000	2,000	2,040	2,101	2,164	2,229	2,296	2,365	2,436	2,509	As Utilities
Temporary Labor	01-710-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Training	01-710-6780-00	17,000	17,425	17,861	18,754	19,879	21,072	22,336	23,676	25,097	26,602	28,199	As Labor
Travel	01-710-6783-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Miscellaneous
Unemployment Expense	01-710-6785-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Uniforms	01-710-6790-00	4,000	4,100	4,203	4,371	4,589	4,819	5,060	5,312	5,578	5,857	6,150	As Benefits - Other
Vacation/Comp time	01-710-6795-00	16,000	16,400	16,810	17,482	18,357	19,274	20,238	21,250	22,312	23,428	24,599	As Benefits - Other
Veba	01-710-6805-00	34,909	35,782	36,676	37,410	38,532	39,688	40,879	42,105	43,368	44,669	46,009	As Miscellaneous
Vehicle Expense	01-710-6810-00	3,223	3,304	3,386	3,454	3,558	3,664	3,774	3,887	4,004	4,124	4,248	As Equipment
Safety Program	01-710-6885-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Website	01-710-6870-00	2,380	2,499	2,574	2,625	2,704	2,785	2,869	2,955	3,044	3,135	3,229	As Equipment
Wellness Program	01-710-6890-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As O&M Other
Labor Clearing	01-710-8000-00	(1,262,655)	(1,325,788)	(1,392,077)	(1,451,390)	(1,521,982)	(1,583,143)	(1,660,777)	(1,728,059)	(1,813,485)	(1,887,552)	(1,981,605)	as Above
Overhead Clearing	01-710-8001-00	(2,945,576)	(3,147,812)	(3,215,806)	(3,352,824)	(3,515,895)	(3,657,184)	(3,836,522)	(3,991,951)	(4,189,291)	(4,360,392)	(4,577,662)	as Above
Total Rogue River/Duff Water Treatment Plant		$0	$96,111	$140,475	$146,460	$153,583	$159,755	$167,589	$174,379	$182,999	$190,473	$199,964	

		Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Service Center	**730**												
Advertising	01-730-6000-00	$12,070	$12,372	$12,681	$13,315	$14,114	$14,961	$15,858	$16,810	$17,819	$18,888	$20,021	As Labor
Amortization Expense	01-730-6005-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Answering Service	01-730-6010-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Audits and Accounting	01-730-6015-00	29,920	30,668	31,435	33,006	34,987	37,086	39,311	41,670	44,170	46,820	49,629	As Labor
Bank Fees	01-730-6030-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Miscellaneous
Board and Commissioner Expense	01-730-6050-00	5,780	5,925	6,073	6,194	6,380	6,571	6,768	6,971	7,181	7,396	7,618	As Materials & Supplies
Cafeteria Expense	01-730-6065-00	680	697	714	729	751	773	796	820	845	870	896	As Materials & Supplies
Cell Phone Expense	01-730-6080-00	14,800	17,137	17,137	17,480	18,004	18,544	19,101	19,674	20,264	20,872	21,498	As Materials & Supplies
City Recorder	01-730-6155-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Computer Hardware Purchase	01-730-6170-00	27,500	27,500	27,500	28,050	28,892	29,758	30,651	31,571	32,518	33,493	34,498	As Equipment
Computer Hardware Maintenance	01-730-6175-00	45,000	45,000	45,000	45,900	47,277	48,695	50,156	51,661	53,211	54,807	56,451	As Equipment
Contract Services	01-730-6200-00	207,400	212,585	217,900	222,258	228,925	235,793	242,867	250,153	257,657	265,387	273,349	As Miscellaneous
Damages	01-730-6215-00	5,270	5,402	5,537	5,648	5,817	5,991	6,171	6,356	6,547	6,743	6,946	As Insurance
Deferred Compensation	01-730-6225-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Dental Insurance	01-730-6230-00	44,098	44,979	45,878	47,713	50,099	52,604	55,234	57,996	60,895	63,940	67,137	As Benefits - Medical
Disability Expense	01-730-6245-00	9,520	9,758	10,002	10,402	10,922	11,468	12,042	12,644	13,276	13,940	14,637	As Benefits - Other
Disability Expense	01-730-6250-00	10,500	10,763	11,032	11,473	12,046	12,649	13,281	13,945	14,643	15,375	16,143	As Benefits - Other
Electricity	01-730-6280-00	34,740	36,477	37,754	38,509	39,664	40,854	42,080	43,342	44,642	45,981	47,361	As Utilities
Equipment Expense	01-730-6310-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Franchise Fee	01-730-6325-00	183,260	199,753	217,731	222,086	228,748	235,611	242,679	249,960	257,458	265,182	273,138	As Miscellaneous
Freight Expense	01-730-6330-00	200	205	210	214	221	227	234	241	248	256	264	As O&M Other
Garbage	01-730-6345-00	4,400	4,500	4,600	4,692	4,833	4,978	5,127	5,281	5,439	5,602	5,771	As Utilities
Human Resources Events	01-730-6376-00	1,700	1,743	1,786	1,822	1,876	1,933	1,991	2,050	2,112	2,175	2,241	As Miscellaneous
Insurance - Property	01-730-6385-00	16,800	17,220	17,651	18,004	18,544	19,100	19,673	20,263	20,871	21,497	22,142	As Insurance
Insurance - Workers Comp	01-730-6390-00	37,000	38,850	0	0	0	0	0	0	0	0	0	As Insurance
Insurance - General Liability	01-730-6395-00	43,520	44,608	45,723	46,638	48,037	49,478	50,962	52,491	54,066	55,688	57,358	As Insurance
Insurance - Paid Leave Oregon	01-730-6397-00	13,400	13,735	14,078	14,642	15,374	16,142	16,949	17,797	18,687	19,621	20,602	As Benefits - Other
Internet Expense	01-730-6400-00	30,368	0	0	0	0	0	0	0	0	0	0	As Utilities
Inventory	01-730-6403-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Inventory Adjustments	01-730-6404-00	20,000	20,500	21,013	21,433	22,076	22,738	23,420	24,123	24,846	25,592	26,360	As Materials & Supplies
Investment Expense	01-730-6405-00	6,970	7,144	7,323	7,469	7,693	7,924	8,162	8,407	8,659	8,919	9,186	As Miscellaneous
Janitorial	01-730-6410-00	41,750	42,794	43,864	46,057	48,820	51,749	54,854	58,146	61,634	65,332	69,252	As Labor
Labor Expense - Reg	01-730-6420-00	3,738,623	4,070,110	4,258,698	4,471,633	4,739,931	5,024,327	5,325,786	5,645,334	5,984,054	6,343,097	6,723,683	As Labor
Labor Expense - OT/CTE	01-730-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Labor Overhead Applied - Service Center	01-730-6430-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Landscaping Expense	01-730-6450-00	5,000	5,125	5,253	5,358	5,519	5,685	5,855	6,031	6,212	6,398	6,590	As O&M Other
Legal	01-730-6455-00	17,000	17,425	17,861	18,754	19,879	21,072	22,336	23,676	25,097	26,602	28,199	As Labor
Life Insurance	01-730-6460-00	6,970	7,109	7,251	7,396	7,618	7,846	8,082	8,324	8,574	8,831	9,096	As Insurance
Maintenance - Equipment	01-730-6480-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Materials and Supplies	01-730-6490-00	24,000	24,600	25,215	25,719	26,491	27,286	28,104	28,947	29,816	30,710	31,631	As Materials & Supplies
Medical Insurance	01-730-6520-00	583,186	629,840	680,227	707,436	742,808	779,948	818,946	859,893	902,888	948,032	995,434	As Benefits - Medical
Medicare	01-730-6530-00	33,600	34,440	35,301	37,066	39,290	41,647	44,146	46,795	49,603	52,579	55,734	As Labor
Meeting Expense	01-730-6535-00	1,500	1,538	1,576	1,607	1,656	1,705	1,757	1,809	1,863	1,919	1,977	As O&M Other
Miscellaneous	01-730-6540-00	880	902	925	943	971	1,000	1,030	1,061	1,093	1,126	1,160	As Miscellaneous
Natural Gas	01-730-6550-00	9,000	9,225	9,456	9,645	9,934	10,232	10,539	10,855	11,181	11,516	11,862	As Utilities
Network	01-730-6555-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Obsolescence	01-730-6565-00	1,500	1,538	1,576	1,607	1,656	1,705	1,757	1,809	1,863	1,919	1,977	As Miscellaneous
Occupational Health	01-730-6568-00	5,500	5,610	0	0	0	0	0	0	0	0	0	As Benefits - Medical
Office Equipment	01-730-6570-00	2,000	2,050	2,101	2,143	2,208	2,274	2,342	2,412	2,485	2,559	2,636	As Equipment
Office Supplies	01-730-6580-00	3,500	3,588	3,677	3,751	3,863	3,979	4,099	4,221	4,348	4,479	4,613	As Materials & Supplies
Payroll Expense	01-730-6595-00	2,201,500	2,311,575	2,427,154	2,475,697	2,549,968	2,626,467	2,705,261	2,786,419	2,870,011	2,956,111	3,044,795	As Miscellaneous
PERS Retirement	01-730-6600-00	494,786	618,832	640,491	736,565	810,222	810,222	891,244	891,244	980,368	980,368	1,078,405	As PERS
Personnel Equipment	01-730-6610-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Postage	01-730-6620-00	500	513	525	536	552	568	586	603	621	640	659	As Miscellaneous
Printing	01-730-6630-00	1,500	1,500	1,500	1,530	1,576	1,623	1,672	1,722	1,774	1,827	1,882	As Materials & Supplies
Professional License	01-730-6640-00	3,700	3,793	3,887	3,965	4,084	4,207	4,333	4,463	4,597	4,734	4,877	As Miscellaneous
Safety Equipment	01-730-6680-00	15,500	16,500	17,500	17,850	18,386	18,937	19,505	20,090	20,693	21,314	21,953	As Equipment
Safety Program	01-730-6685-00	3,500	3,588	3,677	3,751	3,863	3,979	4,099	4,221	4,348	4,479	4,613	As Equipment
Small Tools Expense	01-730-6690-00	17,000	17,500	17,500	17,850	18,386	18,937	19,505	20,090	20,693	21,314	21,953	As Equipment
Social Security	01-730-6700-00	143,668	147,260	150,941	158,488	167,998	178,077	188,762	200,088	212,093	224,819	238,308	As Labor
Software Purchase	01-730-6710-00	7,500	7,500	7,500	7,650	7,880	8,116	8,359	8,610	8,868	9,135	9,409	As Materials & Supplies
Software Maintenance	01-730-6715-00	176,000	258,573	271,501	276,931	285,239	293,796	302,610	311,688	321,039	330,670	340,590	As Materials & Supplies
Special Events	01-730-6720-00	12,070	12,372	12,681	12,935	13,323	13,722	14,134	14,558	14,995	15,445	15,908	As Miscellaneous
Storm Drain	01-730-6730-00	5,000	5,125	5,253	5,358	5,519	5,685	5,855	6,031	6,212	6,398	6,590	As Utilities
Telephone	01-730-6750-00	3,400	3,400	3,400	3,468	3,572	3,679	3,790	3,903	4,020	4,141	4,265	As Utilities
Temporary Labor	01-730-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Training	01-730-6780-00	33,000	33,825	34,671	36,404	38,588	40,904	43,358	45,959	48,717	51,640	54,738	As Labor
Travel	01-730-6783-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Miscellaneous
Unemployment Expense	01-730-6785-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Uniforms	01-730-6790-00	37,000	39,000	41,000	42,640	44,772	47,011	49,361	51,829	54,421	57,142	59,999	As Benefits - Other
Vacation/Comp time	01-730-6795-00	42,500	43,563	44,652	46,438	48,760	51,197	53,757	56,445	59,267	62,231	65,342	As Benefits - Other
Veba	01-730-6805-00	55,219	56,599	58,014	59,175	60,950	62,778	64,662	66,602	68,600	70,658	72,777	As Miscellaneous
Vehicle Expense	01-730-6810-00	18,612	19,077	19,554	19,945	20,544	21,160	21,795	22,449	23,122	23,816	24,530	As Equipment
Safety Program	01-730-6885-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Website	01-730-6870-00	4,046	4,248	4,375	4,463	4,596	4,734	4,876	5,023	5,173	5,328	5,488	As Equipment
Wellness Program	01-730-6890-00	1,700	1,743	1,786	1,822	1,876	1,933	1,991	2,050	2,112	2,175	2,241	As O&M Other
Labor Clearing	01-730-8000-00	(1,976,934)	(2,075,781)	(2,179,570)	(2,276,800)	(2,393,295)	(2,498,323)	(2,627,062)	(2,743,252)	(2,885,592)	(3,014,203)	(3,171,659)	As Labor
Overhead Clearing	01-730-8001-00	(6,581,672)	(6,946,515)	(7,128,006)	(7,445,985)	(7,826,966)	(8,170,448)	(8,591,472)	(8,971,456)	(9,436,962)	(9,857,569)	(10,372,509)	As Labor
Total Service Center		$0	$249,250	$353,825	$369,609	$388,521	$405,571	$426,470	$445,332	$468,439	$489,317	$514,878	
Total Administration		$0	$345,361	$494,300	$516,069	$542,104	$565,326	$594,059	$619,710	$651,438	$679,790	$714,842	

						Projected							
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Administrative & General													
Annex	**760**												
Advertising	01-760-6000-00	$16,330	$16,738	$17,157	$18,015	$19,095	$20,241	$21,456	$22,743	$24,108	$25,554	$27,087	As Labor
Amortization Expense	01-760-6005-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Audits and Accounting	01-760-6015-00	40,480	41,492	42,529	44,656	47,335	50,175	53,186	56,377	59,759	63,345	67,146	As Labor
Bad Debt Expense	01-760-6020-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Bank Fees	01-760-6030-00	7,500	7,688	7,880	8,037	8,278	8,527	8,783	9,046	9,317	9,597	9,885	As Miscellaneous
Board/Commissioner Expense	01-760-6050-00	7,820	8,016	8,216	8,380	8,632	8,891	9,157	9,432	9,715	10,006	10,307	As Miscellaneous
Cash Short	01-760-6060-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Cafeteria Expense	01-760-6065-00	920	943	967	986	1,015	1,046	1,077	1,110	1,143	1,177	1,213	As Materials & Supplies
Cell Phone Expense	01-760-6080-00	2,064	2,390	2,390	2,438	2,511	2,586	2,664	2,744	2,826	2,911	2,998	As Materials & Supplies
Commissioners Expense	01-760-6165-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Computer Hardware Purchase	01-760-6170-00	40,000	40,000	40,000	40,800	42,024	43,285	44,583	45,921	47,298	48,717	50,179	As Equipment
Computer Hardware Maintenance	01-760-6175-00	63,500	63,500	63,500	64,770	66,713	68,714	70,776	72,899	75,086	77,339	79,659	As Equipment
Contract Services	01-760-6200-00	280,600	287,615	294,805	300,701	309,723	319,014	328,585	338,442	348,595	359,053	369,825	As Miscellaneous
Credit Card Processing Fees	01-760-6213-00	500	513	525	536	552	568	586	603	621	640	659	As Miscellaneous
Damages	01-760-6215-00	7,130	7,308	7,491	7,641	7,870	8,106	8,349	8,600	8,858	9,123	9,397	As Insurance
Deferred Compensation	01-760-6225-00	15,000	15,375	15,759	16,547	17,540	18,593	19,708	20,891	22,144	23,473	24,881	As Labor
Dental Insurance	01-760-6230-00	52,769	53,827	54,903	57,099	59,954	62,952	66,099	69,404	72,875	76,518	80,344	As Benefits - Medical
Disability Expense	01-760-6245-00	12,880	13,202	13,532	14,073	14,777	15,516	16,292	17,106	17,962	18,860	19,803	As Benefits - Other
Disability Expense	01-760-6250-00	26,000	26,650	27,316	28,409	29,829	31,321	32,887	34,531	36,258	38,071	39,974	As Benefits - Other
Electricity	01-760-6280-00	44,740	46,977	48,621	49,594	51,081	52,614	54,192	55,818	57,493	59,217	60,994	As Utilities
Franchise Fee	01-760-6325-00	247,940	270,255	294,578	300,469	309,483	318,768	328,331	338,181	348,326	358,776	369,539	As Miscellaneous
Freight Expense	01-760-6330-00	300	308	315	321	331	341	351	362	373	384	395	As O&M Other
Human Resources Events	01-760-6376-00	2,300	2,358	2,416	2,465	2,539	2,615	2,693	2,774	2,857	2,943	3,031	As O&M Other
Insurance - Property	01-760-6385-00	13,300	13,633	13,973	14,253	14,680	15,121	15,574	16,042	16,523	17,019	17,529	As Insurance
Insurance - Workers Comp	01-760-6390-00	20,000	21,000	21,000	21,420	22,063	22,724	23,406	24,108	24,832	25,577	26,344	As Insurance
Insurance - General Liability	01-760-6395-00	58,880	60,352	61,861	63,098	64,991	66,941	68,949	71,017	73,148	75,342	77,603	As Insurance
Insurance - Paid Leave Oregon	01-760-6397-00	18,000	18,450	18,911	19,668	20,651	21,684	22,768	23,906	25,102	26,357	27,674	As Benefits - Other
Internet Expense	01-760-6400-00	48,788	58,000	58,000	59,160	60,935	62,763	64,646	66,585	68,583	70,640	72,759	As Utilities
Investment Expense	01-760-6405-00	9,430	9,666	9,907	10,106	10,409	10,721	11,043	11,374	11,715	12,067	12,429	As Miscellaneous
Janitorial	01-760-6410-00	45,750	46,894	48,066	50,469	53,498	56,707	60,110	63,716	67,539	71,592	75,887	As Labor
Labor Expense - Reg	01-760-6420-00	2,636,381	2,870,137	3,003,125	3,153,281	3,342,478	3,543,026	3,755,608	3,980,944	4,219,801	4,472,989	4,741,368	As Labor
Labor Expense - OT/CTE	01-760-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Landscaping Expense	01-760-6450-00	5,000	5,125	5,253	5,358	5,519	5,685	5,855	6,031	6,212	6,398	6,590	As O&M Other
Legal	01-760-6455-00	23,000	23,575	24,164	25,373	26,895	28,509	30,219	32,032	33,954	35,992	38,151	As Labor
Life Insurance	01-760-6460-00	9,430	9,618	9,810	10,006	10,306	10,616	10,934	11,262	11,600	11,948	12,306	As Insurance
Management Expense	01-760-6485-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-760-6490-00	1,000	1,025	1,051	1,103	1,169	1,240	1,314	1,393	1,476	1,565	1,659	As Labor
Meals Expense	01-760-6500-00	1,000	1,025	1,051	1,103	1,169	1,240	1,314	1,393	1,476	1,565	1,659	As Labor
Medical Insurance	01-760-6520-00	723,259	781,119	843,608	877,352	921,220	967,281	1,015,645	1,066,427	1,119,749	1,175,736	1,234,523	As Benefits - Medical
Medicare	01-760-6530-00	47,513	48,701	49,918	52,414	55,559	58,893	62,426	66,172	70,142	74,351	78,812	As Labor
Meeting Expense	01-760-6535-00	5,000	5,125	5,253	5,358	5,519	5,685	5,855	6,031	6,212	6,398	6,590	As O&M Other
Miscellaneous	01-760-6540-00	1,040	1,066	1,093	1,115	1,148	1,182	1,218	1,254	1,292	1,331	1,371	As Miscellaneous
Moving and Recruitment Expense	01-760-6545-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Natural Gas	01-760-6550-00	10,000	10,250	10,506	10,716	11,038	11,369	11,710	12,061	12,423	12,796	13,180	As Utilities
Network	01-760-6555-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Occupational Health	01-760-6568-00	3,500	3,570	3,570	3,713	3,898	4,093	4,298	4,513	4,739	4,976	5,224	As Benefits - Medical
Office Equipment	01-760-6570-00	3,500	3,588	3,677	3,751	3,863	3,979	4,099	4,221	4,348	4,479	4,613	As Equipment
Office Supplies	01-760-6580-00	11,000	11,275	11,557	11,788	12,142	12,506	12,881	13,268	13,666	14,076	14,498	As Materials & Supplies
Payroll Expense	01-760-6595-00	3,347,742	3,515,129	3,690,886	3,764,703	3,877,644	3,993,974	4,113,793	4,237,207	4,364,323	4,495,253	4,630,110	As Miscellaneous
PERS Retirement	01-760-6600-00	647,522	860,895	891,026	1,024,680	1,127,148	1,127,148	1,239,863	1,239,863	1,363,849	1,363,849	1,500,234	As PERS
Postage	01-760-6620-00	1,000	1,025	1,051	1,072	1,104	1,137	1,171	1,206	1,242	1,280	1,318	As Materials & Supplies
Printing	01-760-6630-00	2,500	2,563	2,627	2,679	2,759	2,842	2,928	3,015	3,106	3,199	3,295	As Materials & Supplies
Professional License	01-760-6640-00	2,500	2,563	2,627	2,679	2,759	2,842	2,928	3,015	3,106	3,199	3,295	As Miscellaneous
Safety Equipment	01-760-6680-00	1,500	1,538	1,576	1,607	1,656	1,705	1,757	1,809	1,863	1,919	1,977	As Equipment
Safety Program	01-760-6685-00	2,500	2,563	2,627	2,679	2,759	2,842	2,928	3,015	3,106	3,199	3,295	As Miscellaneous
Social Security	01-760-6700-00	203,158	208,237	213,443	224,115	237,562	251,816	266,925	282,940	299,916	317,911	336,986	As Labor
Software Purchase	01-760-6710-00	5,500	5,500	5,500	5,610	5,778	5,952	6,130	6,314	6,504	6,699	6,900	As Materials & Supplies
Software Maintenance	01-760-6715-00	197,000	336,646	353,478	360,548	371,364	382,505	393,980	405,799	417,973	430,513	443,428	As Materials & Supplies
Special Events	01-760-6720-00	16,330	16,738	17,157	17,500	18,025	18,566	19,123	19,696	20,287	20,896	21,523	As Miscellaneous
State and Federal Relations	01-760-6729-00	45,000	46,125	47,278	48,224	49,670	51,161	52,695	54,276	55,904	57,582	59,309	As Miscellaneous
Storm Drain	01-760-6730-00	8,500	8,713	8,930	9,109	9,382	9,664	9,954	10,252	10,560	10,877	11,203	As Utilities
Telephone	01-760-6750-00	5,100	5,100	5,100	5,202	5,358	5,519	5,684	5,855	6,031	6,211	6,398	As Utilities
Temporary Labor	01-760-6770-00	18,500	18,963	19,437	20,408	21,633	22,931	24,307	25,765	27,311	28,950	30,687	As Labor
Training	01-760-6780-00	40,000	41,000	42,025	44,126	46,774	49,580	52,555	55,708	59,051	62,594	66,350	As Labor
Travel Expense	01-760-6783-00	3,500	3,588	3,677	3,751	3,863	3,979	4,099	4,221	4,348	4,479	4,613	As Miscellaneous
Unemployment Expense	01-760-6785-00	7,000	7,175	7,354	7,722	8,185	8,677	9,197	9,749	10,334	10,954	11,611	As Labor
Uniforms	01-760-6790-00	3,000	3,075	3,152	3,278	3,442	3,614	3,795	3,984	4,184	4,393	4,612	As Benefits - Other
Vacation/Comp time	01-760-6795-00	36,000	36,900	37,823	39,714	42,096	44,622	47,300	50,138	53,146	56,335	59,715	as labor
Veba	01-760-6805-00	79,400	81,385	83,420	85,088	87,641	90,270	92,978	95,767	98,640	101,600	104,648	As Miscellaneous
Vehicle Expense	01-760-6810-00	468	480	492	502	517	532	548	564	581	599	617	As Equipment
Water Expense	01-760-6820-00	500	513	525	536	552	568	586	603	621	640	659	As Utilities
Website	01-760-6870-00	5,474	5,747	5,920	6,038	6,220	6,406	6,598	6,796	7,000	7,210	7,426	As Equipment
Wellness Program	01-760-6890-00	2,300	2,358	2,416	2,465	2,539	2,615	2,693	2,774	2,857	2,943	3,031	As O&M Other
Gain/Loss on Disposal of Fixed Assets	01-760-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Labor Clearing	01-760-8000-00	(2,851,903)	(2,994,498)	(3,144,223)	(3,278,556)	(3,437,072)	(3,571,303)	(3,745,410)	(3,892,843)	(4,084,181)	(4,246,227)	(4,456,622)	As Labor
Overhead Clearing	01-760-8001-00	(6,393,635)	(7,128,361)	(7,453,577)	(7,772,020)	(8,147,793)	(8,465,997)	(8,878,727)	(9,228,227)	(9,681,807)	(10,065,947)	(10,564,700)	As Labor
Error Account	01-760-9999-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Total Annex		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Customer Service, Collection and Billing	**761**												
AR Discounts	01-000-5999-00	$5,500	$5,700	$5,800	$5,916	$6,093	$6,276	$6,465	$6,659	$6,858	$7,064	$7,276	As Miscellaneous
Answering Service	01-761-6010-00	5,500	6,200	6,400	6,528	6,724	6,926	7,133	7,347	7,568	7,795	8,029	As Miscellaneous
Bad Debt Expense	01-761-6020-00	35,000	35,000	35,000	35,700	36,771	37,874	39,010	40,181	41,386	42,628	43,906	As Miscellaneous
Bank Fees	01-761-6030-00	245,000	252,000	259,000	264,180	272,105	280,269	288,677	297,337	306,257	315,445	324,908	As Miscellaneous
Bill Processing/Outsource	01-761-6040-00	44,000	46,000	48,000	50,400	53,424	56,629	60,027	63,629	67,447	71,493	75,783	As Labor
Cash Short	01-761-6060-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
CCR, Newsletter & Misc. Info	01-761-6070-00	10,000	10,500	12,000	12,240	12,607	12,985	13,375	13,776	14,190	14,615	15,054	As Miscellaneous
Computer Hardware Purchase	01-761-6170-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Computer Hardware Maintenance	01-761-6175-00	2,000	2,000	2,000	2,040	2,101	2,164	2,229	2,296	2,365	2,436	2,509	As Equipment
Courier Expense	01-761-6210-00	6,500	7,000	7,200	7,344	7,564	7,791	8,025	8,266	8,514	8,769	9,032	As O&M Other
Electricity	01-761-6280-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Emergency Payment Assistance	01-761-6290-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Envelopes and Bill Insertion	01-761-6300-00	14,000	16,000	16,000	16,320	16,810	17,314	17,833	18,368	18,919	19,487	20,072	As Miscellaneous
Internet Expense	01-761-6400-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Labor Expense - Reg	01-761-6420-00	1,223,072	1,331,516	1,393,212	1,462,873	1,550,645	1,643,684	1,742,305	1,846,843	1,957,654	2,075,113	2,199,619	As Labor
Labor Expense - OT/CTE	01-761-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Maintenance - Equipment	01-761-6480-00	1,500	1,500	1,150	1,173	1,208	1,244	1,282	1,320	1,360	1,401	1,443	As O&M Other
Materials and Supplies	01-761-6490-00	1,000	1,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Materials & Supplies
Miscellaneous	01-761-6540-00	500	500	500	510	525	541	557	574	591	609	627	As Miscellaneous
Natural Gas	01-761-6550-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Network	01-761-6555-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Office Equipment	01-761-6570-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Postage	01-761-6620-00	210,000	220,000	230,000	234,600	241,638	248,887	256,354	264,044	271,966	280,125	288,528	As Materials & Supplies
Printing	01-761-6630-00	1,000	3,000	1,000	1,020	1,051	1,082	1,115	1,148	1,182	1,218	1,254	As Materials & Supplies
Software Maintenance	01-761-6715-00	217,000	217,000	227,850	232,407	239,379	246,561	253,957	261,576	269,423	277,506	285,831	As Materials & Supplies
Telephone	01-761-6750-00	7,200	7,200	7,200	7,344	7,564	7,791	8,025	8,266	8,514	8,769	9,032	As Materials & Supplies
Temporary Labor	01-761-6770-00	18,000	18,000	18,000	18,900	20,034	21,236	22,510	23,861	25,292	26,810	28,419	As Labor
Vehicle Expense	01-761-6810-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Website Expense	01-761-6870-00	3,000	3,000	3,000	3,060	3,152	3,246	3,344	3,444	3,547	3,654	3,763	As Miscellaneous
Internet	01-762-6400-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Labor Expense - Reg	01-762-6420-00	820,803	893,580	934,984	981,733	1,040,637	1,103,075	1,169,260	1,239,415	1,313,780	1,392,607	1,476,164	As Labor
Labor Expense - OT/CTE	01-762-6421-00	15,637	17,023	17,812	18,703	19,825	21,015	22,275	23,612	25,029	26,530	28,122	As Labor
Materials and Supplies	01-762-6490-00	4,500	4,500	4,500	4,590	4,728	4,870	5,016	5,166	5,321	5,481	5,645	As Materials & Supplies
Miscellaneous	01-762-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Property Tax	01-762-6660-00	500	640	640	653	672	693	713	735	757	779	803	As Miscellaneous
Small Tools	01-762-6690-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Telephone	01-762-6750-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Temporary Labor	01-762-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-762-6810-00	61,837	63,383	64,967	66,267	68,255	70,302	72,412	74,584	76,821	79,126	81,500	As Equipment
Total Customer Service, Collection and Billing		$2,953,049	$3,162,243	$3,297,216	$3,435,520	$3,614,564	$3,803,538	$4,003,013	$4,213,595	$4,435,924	$4,670,677	$4,918,574	
Engineering, Maps, and Records	**766**												
Computer Hardware Purchase	01-766-6170-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Equipment
Computer Hardware Maint.	01-766-6175-00	500	500	500	510	525	541	557	574	591	609	627	As Miscellaneous
Contract Services	01-766-6200-00	51,000	52,000	53,000	54,060	55,682	57,352	59,073	60,845	62,670	64,550	66,487	As Miscellaneous
Disability Expense	01-766-6250-00	0	0	0	0	0	0	0	0	0	0	0	As Benefits - Other
Internet Expense	01-766-6400-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Labor Expense - Reg	01-766-6420-00	770,156	838,442	877,291	921,156	976,425	1,035,011	1,097,112	1,162,938	1,232,715	1,306,677	1,385,078	As Labor
Labor Expense - OT/CTE	01-766-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Locate Expense	01-766-6465-00	0	0	0	0	0	0	0	0	0	0	0	As O&M Other
Materials and Supplies	01-766-6490-00	3,000	3,100	3,200	3,264	3,362	3,463	3,567	3,674	3,784	3,897	4,014	As Materials & Supplies
Miscellaneous	01-766-6540-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Office Supplies	01-766-6580-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Recording Fees	01-766-6665-00	500	525	550	578	612	649	688	729	773	819	868	As Labor
Safety Equipment	01-766-6680-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Software Purchase	01-766-6710-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Software Maintenance	01-766-6715-00	16,000	13,000	13,400	13,668	14,078	14,500	14,935	15,383	15,845	16,320	16,810	As Materials & Supplies
Telephone	01-766-6750-00	0	0	0	0	0	0	0	0	0	0	0	As Utilities
Temporary Labor	01-766-6770-00	13,500	13,750	14,000	14,280	14,708	15,150	15,604	16,072	16,554	17,051	17,563	As Miscellaneous
Vehicle Expense	01-766-6810-00	5,535	5,673	5,815	5,932	6,109	6,293	6,482	6,676	6,876	7,083	7,295	As Equipment
Loss on Disposal of Assets	01-766-7000-00	0	0	0	0	0	0	0	0	0	0	0	As Equipment
Total Engineering, Maps, and Records		$860,191	$926,991	$967,757	$1,013,447	$1,071,502	$1,132,959	$1,198,017	$1,266,892	$1,339,808	$1,417,007	$1,498,742	

		Projected											
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Water Efficiency	**769**												
Water Efficiency Grants	01-769-6180-00	$10,000	$10,000	$10,000	$10,500	$11,130	$11,798	$12,506	$13,256	$14,051	$14,894	$15,788	As Labor
Water Efficiency Incentives	01-769-6190-00	25,000	26,000	27,000	27,540	28,366	29,217	30,094	30,997	31,926	32,884	33,871	As O&M Other
Contract Services	01-769-6200-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Dues and Subscriptions	01-769-6250-00	2,000	2,000	2,000	2,100	2,226	2,360	2,501	2,651	2,810	2,979	3,158	As Labor
Grants/Partnerships/Donations	01-769-6370-00	0	0	0	0	0	0	0	0	0	0	0	As Miscellaneous
Labor Expense - Reg	01-769-6420-00	394,997	430,020	449,945	472,442	500,788	530,836	562,686	596,447	632,234	670,168	710,378	As Labor
Labor Expense - OT/CTE	01-769-6421-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Materials and Supplies	01-769-6490-00	3,500	3,600	3,750	3,825	3,940	4,058	4,180	4,305	4,434	4,567	4,704	As Materials & Supplies
Printing	01-769-6630-00	2,000	2,050	2,100	2,142	2,206	2,272	2,341	2,411	2,483	2,558	2,634	As Materials & Supplies
Temporary Labor	01-769-6770-00	14,000	14,000	14,000	14,280	14,708	15,150	15,604	16,072	16,554	17,051	17,563	As Miscellaneous
Vehicle Expense	01-769-6810-00	4,587	4,702	4,819	4,916	5,063	5,215	5,371	5,533	5,699	5,869	6,046	As Equipment
Website	01-769-6870-00	3,000	2,500	2,600	2,652	2,732	2,814	2,898	2,985	3,074	3,167	3,262	As Miscellaneous
Total Conservation		$462,084	$497,921	$519,314	$543,558	$574,416	$607,073	$641,635	$678,215	$716,932	$757,913	$801,292	
Inspection and Patrolling (Underground Locates)	**770**												
Internet Expense	01-770-6400-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Utilities
Labor Expense - Reg	01-770-6420-00	486,883	530,053	554,613	582,343	617,284	654,321	693,580	735,195	779,307	826,065	875,629	As Labor
Labor Expense - OT/CTE	01-770-6421-00	13,703	14,918	15,609	16,390	17,373	18,415	19,520	20,692	21,933	23,249	24,644	As Labor
Locate Expense	01-770-6465-00	16,500	17,500	18,100	18,462	19,016	19,586	20,174	20,779	21,403	22,045	22,706	As O&M Other
Materials and Supplies	01-770-6490-00	6,500	6,800	6,800	6,936	7,144	7,358	7,579	7,807	8,041	8,282	8,530	As Materials & Supplies
Telephone	01-770-6750-00	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Temporary Labor	01-770-6770-00	0	0	0	0	0	0	0	0	0	0	0	As Labor
Vehicle Expense	01-770-6810-00	25,451	26,087	26,739	27,274	28,092	28,935	29,803	30,697	31,618	32,567	33,544	As Equipment
Small Tools	01-770-6690-00	2,500	2,500	2,500	2,550	2,627	2,705	2,786	2,870	2,956	3,045	3,136	As Materials & Supplies
Total Inspection and Patrolling (Underground Locates)		$551,537	$597,858	$624,361	$653,955	$691,536	$731,322	$773,443	$818,040	$865,258	$915,252	$968,189	
Fleet, Vehicles and Equipment	**800**												
Contract Services	01-800-6200-00	$36,500	$36,500	$36,500	$37,230	$38,347	$39,497	$40,682	$41,903	$43,160	$44,455	$45,788	As Miscellaneous
Gas/Fuel - Equipment	01-800-6350-00	5,000	5,000	5,000	5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	As Equipment
Gas/Fuel - Fleet	01-800-6360-00	102,000	120,000	130,000	132,600	136,578	140,675	144,896	149,242	153,720	158,331	163,081	As Equipment
Insurance - Auto & Equipment	01-800-6380-00	27,000	28,350	29,768	30,363	31,274	32,212	33,178	34,174	35,199	36,255	37,342	As Insurance
Labor Expense - Reg	01-800-6420-00	68,310	74,367	77,813	81,703	86,605	91,802	97,310	103,148	109,337	115,897	122,851	As Labor
Materials and Supplies	01-800-6490-00	80,500	85,000	90,000	91,800	94,554	97,391	100,312	103,322	106,421	109,614	112,902	As Materials & Supplies
Miscellaneous	01-800-6540-00	0	6,050	7,050	7,191	7,407	7,629	7,858	8,094	8,336	8,586	8,844	As Miscellaneous
Vehicle Expense	01-800-6810-00	1,942	1,942	2,039	2,080	2,142	2,206	2,273	2,341	2,411	2,483	2,558	As Equipment
Vehicle Maintenance	01-800-6815-00	37,500	38,750	40,000	40,800	42,024	43,285	44,583	45,921	47,298	48,717	50,179	As Equipment
Transportation Clearing	01-800-8002-00	(950,701)	(950,701)	(988,235)	(1,037,647)	(1,099,906)	(1,165,900)	(1,235,854)	(1,310,005)	(1,388,605)	(1,471,922)	(1,560,237)	As Labor
Total Fleet, Vehicles and Equipment		($591,949)	($554,742)	($570,066)	($608,780)	($655,722)	($705,792)	($759,189)	($816,121)	($876,810)	($941,493)	($1,010,418)	
Administrative & General		**$4,234,912**	**$4,630,271**	**$4,838,581**	**$5,037,701**	**$5,296,297**	**$5,569,099**	**$5,856,920**	**$6,160,620**	**$6,481,111**	**$6,819,357**	**$7,176,379**	
Offset of CS connections and customer installations - Work O.		*$0*	0	0	0	0	0	0	0	0	0	0	As Flat
Additional Expenditures (Input on Dashboard)		*$0*	*$250,000*	*$250,000*	*$250,000*	*$250,000*	*$250,000*	*$250,000*	*$250,000*	*$250,000*	*$250,000*	*$250,000*	
Additional O&M for Master Plan		*$230,000*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$263,610*	
		18,639,441.00	19,749,038	20,776,485									
Total Operations & Maintenance Expense		**$18,869,441**	**$19,999,038**	**$21,026,485**	**$21,793,354**	**$22,806,636**	**$23,868,108**	**$24,988,908**	**$26,163,417**	**$27,403,939**	**$28,704,349**	**$30,341,848**	

		Projected										
	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Capital Funding Analysis												
Capital Expenditures	30,378,000	$35,525,000	$27,370,000	$12,585,000	$13,581,000	$14,728,000	$14,978,000	$15,467,000	$15,480,000	$11,976,000	$12,921,000	
Future Main Replacement	755,000	404,000	413,000	1,822,000	1,182,000	1,265,000	1,028,000	516,000	470,000	3,584,000	1,310,000	
Additional Capital Expenditures (Current year $s)	0	0	0	0	0	0	0	0	0	0	0	
Capital Expenditures (Inflation Adjusted)	$31,133,000	$35,929,000	$27,783,000	$14,407,000	$14,763,000	$15,993,000	$16,006,000	$15,983,000	$15,950,000	$15,560,000	$14,231,000	
Transfer in from Other Funds to Pay for Capital												
Water System Construction Fund	0	0	500,000	0	0	0	400,000	900,000	300,000	0	0	
Future Water Supply and Treatment Plant Fund	0	0	0	0	0	0	0	0	0	0	0	
Vernal Pool Fund	0	0	0	0	0	0	0	0	0	0	0	
Future Main Replacement Fund	220,000	250,316	284,811	324,058	368,714	419,524	477,335	516,000	470,000	703,110	800,000	
Future Water Right Dev. Fund	0	0	0	0	0	0	0	0	0	0	0	
SDC Revenue	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	789,976	816,155	
BRIC Grant Funding	5,163,000	15,825,000	8,052,000	3,360,000	1,971,000	435,000	0	0	0	0	0	
WIFIA Funds	0	0	0	0	0	0	0	0	0	0	0	
Reimbursement from City	0	0	0	0	0	0	0	0	0	0	0	
PFM Bond Issue	0	0	0	0	0	0	0	0	0	0	0	
Transfer from Bond Fund	0	0	0	0	0	0	0	0	0	0	0	
Transfer to Bond Fund	0	0	0	0	0	0	0	0	0	0	0	
Low Interest Loans	0	0	0	0	0	0	0	0	0	0	0	
Capital Funded Through Rates (Capital Exp less Transfer In)	**$25,000,000**	**$19,103,684**	**$18,196,189**	**$9,972,942**	**$11,673,286**	**$14,388,476**	**$14,378,665**	**$13,817,000**	**$14,430,000**	**$14,066,915**	**$12,614,845**	Equal to Cap Impvmnt Pjcts
Transfers Out												
Capital Funds												
Water System Construction Fund	$0	$0	$0	$1,000,000	$1,300,000	$300,000	$300,000	$1,000,000	$500,000	$600,000	$0	
Future Water Supply and Treatment Plant Fund	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	
Future Main Replacement Fund	275,000	312,896	356,013	405,073	460,892	524,404	596,668	678,891	772,443	878,887	1,000,000	Equal to Cap Rplcmnt Pjcts
Future Water Right Dev. Fund	0	0	0	0	0	0	0	0	0	0	0	
Bond Fund	0	0	0	0	0	0	0	0	0	0	0	
Vernal Pool Fund	0	0	0	0	0	0	0	0	0	0	0	
Total Capital Funds	**$875,000**	**$912,896**	**$956,013**	**$2,005,073**	**$2,360,892**	**$1,424,404**	**$1,496,668**	**$2,278,891**	**$1,872,443**	**$2,078,887**	**$1,600,000**	FY 14-15 Dep. Exp. $1,696,678
Other Funds												
Rate Stabilization and Emergency Fund Transfer Out	$0	$0	$0	$0	$0	$0	$2,000,000	$0	$0	$0	$2,700,000	
Total Other Funds	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,000,000**	**$0**	**$0**	**$0**	**$2,700,000**	
Transfers In												
Other Funds (-)												
Rate Stabilization and Emergency Fund Transfer In	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Debt Issuance Costs to Bund Fund	0	0	0	0	0	0	0	0	0	0	0	
Total Other Funds (-)	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Debt Service												
PFM - Principal	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
PFM - Interest	0	0	0	0	0	0	0	0	0	0	0	
WIFIA Loan 1 -Principal	0	0	0	0	0	0	0	0	0	0	0	
WIFIA Loan 1 -Interest	0	0	340,426	680,852	680,852	680,852	680,852	680,852	680,852	680,852	680,852	
WIFIA Loan 2 -Principal	0	0	0	0	0	0	0	4,967,819	5,128,566	5,294,514	5,465,832	
WIFIA Loan 2 -Interest	0	0	0	0	2,647,062	2,647,062	2,647,062	2,607,512	2,446,766	2,280,818	2,109,500	
2024 Revenue Bond - Principal	0	1,245,000	2,220,000	3,240,000	1,975,000	3,330,000	4,760,000	0	0	0	0	
2024 Revenue Bond - Interest	1,838,250	1,807,125	1,720,500	1,584,000	1,453,625	1,321,000	1,118,750	999,750	999,750	999,750	999,750	
New Debt Principal	0	0	0	0	0	0	0	0	0	0	0	
New Debt Interest	0	0	0	0	0	0	0	0	0	0	0	
Debt Issuance Costs	0	0	0	0	0	0	0	0	0	0	0	
Total Debt Service	**$1,838,250**	**$3,052,125**	**$4,280,926**	**$5,504,852**	**$6,756,539**	**$7,978,914**	**$9,206,664**	**$9,255,934**	**$9,255,934**	**$9,255,934**	**$9,255,934**	
Total Revenue Requirements	**$46,582,691**	**$43,067,742**	**$44,459,613**	**$39,276,220**	**$43,597,353**	**$47,659,903**	**$52,070,905**	**$51,515,242**	**$52,962,316**	**$54,106,085**	**$56,512,627**	
Annual % Change in Revenue Requirement		*-7.5%*	*3.2%*	*-11.7%*	*11.0%*	*9.3%*	*9.3%*	*-1.1%*	*2.8%*	*2.2%*	*4.4%*	
Balance / (Deficiency) of Funds	($10,300,811)	($6,577,450)	($7,652,520)	($2,149,399)	($6,147,923)	($9,884,954)	($14,112,026)	($13,371,468)	($14,632,592)	($15,589,445)	($17,846,096)	
Rate Adjust. as a % of Rate Rev	29.3%	18.5%	21.4%	5.9%	16.9%	26.9%	38.2%	36.0%	39.2%	41.5%	47.3%	
Proposed Rate Adjustment *[March]*	**5.0%**	**4.5%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**	**4.0%**	
Months of Adjustment	*3*	*3*	*3*	*3*	*3*	*3*	*3*	*3*	*3*	*3*	*3*	
Addt'l Rev from Proposed Adj.	$550,821	$2,301,174	$3,977,323	$5,619,593	$7,355,700	$9,190,389	$11,085,325	$13,073,317	$15,158,650	$17,345,736	$19,619,443	
Net Bal/(Def) of Funds After Rate Adj.	($9,749,990)	($4,276,276)	($3,675,197)	$3,470,194	$1,207,777	($694,565)	($3,026,700)	($298,151)	$526,059	$1,756,290	$1,773,347	
Additional Rate Increase Needed	27.7%	12.0%	10.3%	-9.6%	-3.3%	1.9%	8.2%	0.8%	-1.4%	-4.7%	-4.7%	
3/4" Meter $45.11	$47.37	$49.50	$51.48	$53.54	$55.68	$57.90	$60.22	$62.63	$65.13	$67.74	$70.45	
$ Change Per Month	2.26	2.13	1.98	2.06	2.14	2.23	2.32	2.41	2.51	2.61	2.71	
Cumulative $ Change per Month	2.26	4.39	6.37	8.43	10.57	12.79	15.11	17.52	20.02	22.63	25.34	

		Projected										
	FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Cash Reserves												
Water Fund Working Cash	6/30/2026											
Beginning Balance	**$23,238,269**	**13,763,728**	**$9,661,836**	**$6,104,003**	**$9,691,783**	**$11,053,995**	**$10,520,031**	**$7,628,431**	**$7,442,470**	**$8,084,112**	**$9,974,836**	
Plus: Water Rate Revenues	35,206,880	35,520,292	35,837,093	36,156,821	36,479,430	36,804,949	36,988,880	37,173,774	37,359,725	37,546,639	37,696,531	
Plus: Additional Revenue with Rate Adjustment	550,821	2,301,174	3,977,323	5,619,593	7,355,700	9,190,389	11,085,325	13,073,317	15,158,650	17,345,736	19,619,443	
Plus: SDC Revenue	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	789,976	816,155	
Plus: Other Operating Revenue	1,075,000	970,000	970,000	970,000	970,000	970,000	970,000	970,000	970,000	970,000	970,000	
Plus: BRIC Grant	5,163,000	15,825,000	8,052,000	3,360,000	1,971,000	435,000	0	0	0	0	0	
Plus: Reimbursements to Water Fund	0	0	0	0	0	0	0	0	0	0	0	
Plus: WIFIA Loan Proceeds	0	0	0	0	0	0	0	0	0	0	0	
Plus: Transfers in from Water System Construction Fund	0	0	500,000	0	0	0	400,000	900,000	300,000	0	0	
Plus: Future Water Supply and Treatment Plant Fund	0	0	0	0	0	0	0	0	0	0	0	
Plus: Transfers in from Future Main Replacement Fund	220,000	250,316	284,811	324,058	368,714	419,524	477,335	516,000	470,000	703,110	800,000	
Plus: Transfers in from Future Water Right Dev. Fund	0	0	0	0	0	0	0	0	0	0	0	
Less: Total Operations & Maintenance	(18,869,441)	(19,999,038)	(21,026,485)	(21,793,354)	(22,806,636)	(23,868,108)	(24,988,908)	(26,163,417)	(27,403,939)	(28,704,349)	(30,341,848)	
Less: Transfers to Bonds (Reimbursement of WIFIA Funds)	0	0	0	0	0	0	0	0	0	0	0	
Less: Transfers to Water System Construction Fund	0	0	0	(1,000,000)	(1,300,000)	(300,000)	(300,000)	(1,000,000)	(500,000)	(600,000)	0	
Less: Future Water Supply and Treatment Plant Fund	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	
Less: Future Main Replacement Fund	(275,000)	(312,896)	(356,013)	(405,073)	(460,892)	(524,404)	(596,668)	(678,891)	(772,443)	(878,887)	(1,000,000)	
Less: Transfers to Future Water Right Dev. Fund	0	0	0	0	0	0	0	0	0	0	0	
Less: Transfers to Rate Stabilization Fund	0	0	0	0	0	0	(2,000,000)	0	0	0	(2,700,000)	
Less: Capital Improvements (net of projects funded from Bond Fund)	(31,133,000)	(35,929,000)	(27,783,000)	(14,407,000)	(14,763,000)	(15,993,000)	(16,006,000)	(15,983,000)	(15,950,000)	(15,560,000)	(14,231,000)	
Less: Debt Service w/o Debt Issuance Cost	(1,838,250)	(3,052,125)	(4,280,926)	(5,504,852)	(6,756,539)	(7,978,914)	(9,206,664)	(9,255,934)	(9,255,934)	(9,255,934)	(9,255,934)	
Interest Earnings	275,449	174,384	117,364	117,586	154,435	160,601	135,100	112,190	115,582	134,434	162,923	
Ending Balance	**13,763,728**	**$9,661,836**	**$6,104,003**	**$9,691,783**	**$11,053,995**	**$10,520,031**	**$7,628,431**	**$7,442,470**	**$8,084,112**	**$9,974,836**	**$11,911,106**	
Target Balance (15% - 25% of Budgeted Revenue)	*$5,524,905*	*$5,818,720*	*$6,117,662*	*$6,411,962*	*$6,720,769*	*$7,044,801*	*$7,356,631*	*$7,682,564*	*$8,023,256*	*$8,379,356*	*$8,742,896*	
Target Balance (25% of Budgeted Revenue)	*$9,208,175*	*$9,697,866*	*$10,196,104*	*$10,686,603*	*$11,201,282*	*$11,741,334*	*$12,261,051*	*$12,804,273*	*$13,372,094*	*$13,965,594*	*$14,571,493*	
Rate Stabilization and Emergency Fund												
Beginning Balance	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,015,000**	**$2,045,225**	**$2,075,903**	**$2,107,042**	
Transfer In	0	0	0	0	0	0	2,000,000	0	0	0	2,700,000	
Transfer Out	0	0	0	0	0	0	0	0	0	0	0	
Interest Earnings	0	0	0	0	0	0	15,000	30,225	30,678	31,139	51,856	
Ending Balance	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,015,000**	**$2,045,225**	**$2,075,903**	**$2,107,042**	**$4,858,898**	
Target Balance (10% of Budgeted Revenue)	*$3,683,270*	*$3,879,147*	*$4,078,442*	*$4,274,641*	*$4,480,513*	*$4,696,534*	*$4,904,421*	*$5,121,709*	*$5,348,837*	*$5,586,237*	*$5,828,597*	
Water System Construction Fund												
Beginning Balance	**$11,287,588**	**$11,456,902**	**$11,628,755**	**$11,299,437**	**$12,476,428**	**$13,973,325**	**$14,485,175**	**$14,601,702**	**$14,921,478**	**$15,346,800**	**$16,181,502**	
Plus: Transfers in from Water Fund	0	0	0	1,000,000	1,300,000	300,000	300,000	1,000,000	500,000	600,000	0	
Less: Transfers Out to Water Fund	0	0	(500,000)	0	0	0	(400,000)	(900,000)	(300,000)	0	0	
Interest Earnings	169,314	171,854	170,681	176,992	196,896	211,850	216,528	219,776	225,322	234,702	242,723	
Ending Balance	**$11,456,902**	**$11,628,755**	**$11,299,437**	**$12,476,428**	**$13,973,325**	**$14,485,175**	**$14,601,702**	**$14,921,478**	**$15,346,800**	**$16,181,502**	**$16,424,224**	
Target Balance: 1.5 X Annual Depreciation Expense	*10,200,000*	*11,400,000*	*12,300,000*	*12,800,000*	*13,300,000*	*13,800,000*	*14,300,000*	*14,800,000*	*15,300,000*	*15,800,000*	*16,300,000*	*Growth Based on New Capital Projections*
Target Balance: 2.5 X Annual Depreciation Expense	*17,000,000*	*18,200,000*	*19,100,000*	*19,600,000*	*20,100,000*	*20,600,000*	*21,100,000*	*21,600,000*	*22,100,000*	*22,600,000*	*23,100,000*	
Future Water Supply and Treatment Plant Fund												
Beginning Balance	**$1,229,675**	**$1,857,120**	**$2,493,977**	**$3,140,387**	**$3,796,492**	**$4,462,440**	**$5,138,376**	**$5,824,452**	**$6,520,819**	**$7,227,631**	**$7,945,046**	
Plus: Additions	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	0	
Interest Earnings	27,445	36,857	46,410	56,106	65,947	75,937	86,076	96,367	106,812	117,414	128,176	
Ending Balance	**$1,857,120**	**$2,493,977**	**$3,140,387**	**$3,796,492**	**$4,462,440**	**$5,138,376**	**$5,824,452**	**$6,520,819**	**$7,227,631**	**$7,945,046**	**$8,673,221**	
Target Balance:												
Future Main Replacement Fund												
Beginning Balance	**$4,368,438**	**$4,489,377**	**$4,619,766**	**$4,760,799**	**$4,913,833**	**$5,080,411**	**$5,262,284**	**$5,461,447**	**$5,707,481**	**$6,097,805**	**$6,366,368**	
Plus: Transfers in from Water Fund	275,000	312,896	356,013	405,073	460,892	524,404	596,668	678,891	772,443	878,887	1,000,000	
Less: Transfers Out to Water Fund	(220,000)	(250,316)	(284,811)	(324,058)	(368,714)	(419,524)	(477,335)	(516,000)	(470,000)	(703,110)	(800,000)	
Interest Earnings	65,939	67,810	69,831	72,020	74,399	76,993	79,829	83,143	87,881	92,785	96,996	
Ending Balance	**$4,489,377**	**$4,619,766**	**$4,760,799**	**$4,913,833**	**$5,080,411**	**$5,262,284**	**$5,461,447**	**$5,707,481**	**$6,097,805**	**$6,366,368**	**$6,663,364**	
Target Balance:												

	Projected											
	FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Future Water Right Dev. Fund												
Beginning Balance	**$5,376,116**	**$5,456,758**	**$5,538,609**	**$5,621,688**	**$5,706,014**	**$5,791,604**	**$5,878,478**	**$5,966,655**	**$6,056,155**	**$6,146,997**	**$6,239,202**	
Plus: Transfers in from Water Fund	0	0	0	0	0	0	0	0	0	0	0	
Less: Transfers Out to Water Fund	0	0	0	0	0	0	0	0	0	0	0	
Interest Earnings	80,642	81,851	83,079	84,325	85,590	86,874	88,177	89,500	90,842	92,205	93,588	
Ending Balance	**$5,456,758**	**$5,538,609**	**$5,621,688**	**$5,706,014**	**$5,791,604**	**$5,878,478**	**$5,966,655**	**$6,056,155**	**$6,146,997**	**$6,239,202**	**$6,332,790**	
Target Balance:												
Vernal Pool Fund												
Beginning Balance	**$161,558**	**$163,981**	**$166,441**	**$168,938**	**$171,472**	**$174,044**	**$176,655**	**$179,304**	**$181,994**	**$184,724**	**$187,495**	
Plus: Additions	0	0	0	0	0	0	0	0	0	0	0	
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	0	
Interest Earnings	2,423	2,460	2,497	2,534	2,572	2,611	2,650	2,690	2,730	2,771	2,812	
Ending Balance	**$163,981**	**$166,441**	**$168,938**	**$171,472**	**$174,044**	**$176,655**	**$179,304**	**$181,994**	**$184,724**	**$187,495**	**$190,307**	
Target Balance:	*$125,000*	*$125,000*	*$125,000*	*$125,000*	*$125,000*	*$125,000*	*$125,000*	*$125,000*	*$125,000*	*$125,000*	*$125,000*	
Bond Project Fund												
Beginning Balance	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Plus: Transfers in from Water Fund	0	0	0	0	0	0	0	0	0	0	0	
Plus: Debt Proceeds	0	0	0	0	0	0	0	0	0	0	0	
Less: General & Administrative - Debt Issuance	0	0	0	0	0	0	0	0	0	0	0	
Less: Capital Expenditures	0	0	0	0	0	0	0	0	0	0	0	
Interest Earnings	0	0	0	0	0	0	0	0	0	0	0	
Ending Balance	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Total Reserve Funds												
Beginning	*45,661,644*	*37,187,866*	*34,109,385*	*31,095,251*	*36,756,023*	*40,535,818*	*41,460,999*	*41,676,992*	*42,875,622*	*45,163,972*	*49,001,490*	
Ending	*37,187,866*	*34,109,385*	*31,095,251*	*36,756,023*	*40,535,818*	*41,460,999*	*41,676,992*	*42,875,622*	*45,163,972*	*49,001,490*	*55,053,909*	
Target Balance - All Funds (Lower Target) - Excluding RS Fund	15,849,905	17,343,720	18,542,662	19,336,962	20,145,769	20,969,801	26,686,051	27,729,273	28,797,094	29,890,594	30,996,493	

2024 Revenue Bonds				
Payment Date	Fiscal Year	Principal	Interest	Total
1/15/2027	FY 26/27	0	1,838,250	1,838,250
7/15/2027	FY 27/28	622,500	903,563	1,526,063
1/15/2028	FY 27/28	622,500	903,563	1,526,063
7/15/2028	FY 28/29	1,110,000	860,250	1,970,250
1/15/2029	FY 28/29	1,110,000	860,250	1,970,250
7/15/2029	FY 29/30	1,620,000	792,000	2,412,000
1/15/2030	FY 29/30	1,620,000	792,000	2,412,000
7/15/2030	FY 30/31	987,500	726,813	1,714,313
1/15/2031	FY 30/31	987,500	726,813	1,714,313
7/15/2031	FY 31/32	1,665,000	660,500	2,325,500
1/15/2032	FY 31/32	1,665,000	660,500	2,325,500
7/15/2032	FY 32/33	2,380,000	559,375	2,939,375
1/15/2033	FY 32/33	2,380,000	559,375	2,939,375
7/15/2033	FY 33/34	0	499,875	499,875
1/15/2034	FY 33/34	0	499,875	499,875
7/15/2034	FY 34/35	0	499,875	499,875
1/15/2035	FY 34/35	0	499,875	499,875
7/15/2035	FY 35/36	0	499,875	499,875
1/15/2036	FY 35/36	0	499,875	499,875
7/15/2036	FY 36/37	0	499,875	499,875
1/15/2037	FY 36/37	0	499,875	499,875
7/15/2037	FY 37/38	0	499,875	499,875
1/15/2038	FY 37/38	0	499,875	499,875
7/15/2038	FY 38/39	0	499,875	499,875
1/15/2039	FY 38/39	0	499,875	499,875
7/15/2039	FY 39/40	0	499,875	499,875
1/15/2040	FY 39/40	0	499,875	499,875
7/15/2040	FY 40/41	0	499,875	499,875
1/15/2041	FY 40/41	0	499,875	499,875
7/15/2041	FY 41/42	0	499,875	499,875
1/15/2042	FY 41/42	0	499,875	499,875
7/15/2042	FY 42/43	0	499,875	499,875
1/15/2043	FY 42/43	0	499,875	499,875
7/15/2043	FY 43/44	0	499,875	499,875
1/15/2044	FY 43/44	0	499,875	499,875
7/15/2044	FY 44/45	0	499,875	499,875
1/15/2045	FY 44/45	0	499,875	499,875
7/15/2045	FY 45/46	0	499,875	499,875
1/15/2046	FY 45/46	0	499,875	499,875
7/15/2046	FY 46/47	557,500	485,938	1,043,438
1/15/2047	FY 46/47	557,500	485,938	1,043,438
7/15/2047	FY 47/48	1,145,000	443,375	1,588,375
1/15/2048	FY 47/48	1,145,000	443,375	1,588,375
7/15/2048	FY 48/49	1,205,000	384,625	1,589,625
1/15/2049	FY 48/49	1,205,000	384,625	1,589,625
7/15/2049	FY 49/50	1,265,000	322,875	1,587,875
1/15/2050	FY 49/50	1,265,000	322,875	1,587,875
7/15/2050	FY 50/51	1,330,000	258,000	1,588,000
1/15/2051	FY 50/51	1,330,000	258,000	1,588,000
7/15/2051	FY 51/52	1,397,500	189,813	1,587,313
1/15/2052	FY 51/52	1,397,500	189,813	1,587,313
7/15/2052	FY 52/53	980,000	130,375	1,110,375
1/15/2053	FY 52/53	980,000	130,375	1,110,375
7/15/2053	FY 53/54	1,032,500	80,063	1,112,563
1/15/2054	FY 53/54	1,032,500	80,063	1,112,563
7/15/2054	FY 54/55	2,170,000	54,250	2,224,250
		36,765,000	28,484,375	65,249,375

WIFIA Loan 1 - 2022A				
Payment Date	Fiscal Year	Principal	Interest	Total
1/15/2027	FY 26/27	0	0	0
7/15/2027	FY 27/28	0	0	0
1/15/2028	FY 27/28	0	0	0
7/15/2028	FY 28/29	0	0	0
1/15/2029	FY 28/29	0	340,426	340,426
7/15/2029	FY 29/30	0	340,426	340,426
1/15/2030	FY 29/30	0	340,426	340,426
7/15/2030	FY 30/31	0	340,426	340,426
1/15/2031	FY 30/31	0	340,426	340,426
7/15/2031	FY 31/32	0	340,426	340,426
1/15/2032	FY 31/32	0	340,426	340,426
7/15/2032	FY 32/33	0	340,426	340,426
1/15/2033	FY 32/33	0	340,426	340,426
7/15/2033	FY 33/34	0	340,426	340,426
1/15/2034	FY 33/34	0	340,426	340,426
7/15/2034	FY 34/35	0	340,426	340,426
1/15/2035	FY 34/35	0	340,426	340,426
7/15/2035	FY 35/36	0	340,426	340,426
1/15/2036	FY 35/36	0	340,426	340,426
7/15/2036	FY 36/37	0	340,426	340,426
1/15/2037	FY 36/37	0	340,426	340,426
7/15/2037	FY 37/38	0	340,426	340,426
1/15/2038	FY 37/38	0	340,426	340,426
7/15/2038	FY 38/39	0	340,426	340,426
1/15/2039	FY 38/39	0	340,426	340,426
7/15/2039	FY 39/40	0	340,426	340,426
1/15/2040	FY 39/40	0	340,426	340,426
7/15/2040	FY 40/41	0	340,426	340,426
1/15/2041	FY 40/41	0	340,426	340,426
7/15/2041	FY 41/42	0	340,426	340,426
1/15/2042	FY 41/42	0	340,426	340,426
7/15/2042	FY 42/43	0	340,426	340,426
1/15/2043	FY 42/43	0	340,426	340,426
7/15/2043	FY 43/44	0	340,426	340,426
1/15/2044	FY 43/44	0	340,426	340,426
7/15/2044	FY 44/45	0	340,426	340,426
1/15/2045	FY 44/45	0	340,426	340,426
7/15/2045	FY 45/46	0	340,426	340,426
1/15/2046	FY 45/46	0	340,426	340,426
7/15/2046	FY 46/47	0	340,426	340,426
1/15/2047	FY 46/47	2,696,217	306,293	3,002,509
7/15/2047	FY 47/48	2,725,875	276,634	3,002,509
1/15/2048	FY 47/48	2,755,860	246,649	3,002,509
7/15/2048	FY 48/49	2,786,174	216,335	3,002,509
1/15/2049	FY 48/49	2,816,822	185,687	3,002,509
7/15/2049	FY 49/50	2,847,807	154,702	3,002,509
1/15/2050	FY 49/50	2,879,133	123,376	3,002,509
7/15/2050	FY 50/51	2,910,803	91,706	3,002,509
1/15/2051	FY 50/51	2,942,822	59,687	3,002,509
7/15/2051	FY 51/52	2,975,193	27,316	3,002,509
1/15/2052	FY 51/52	3,002,509		3,002,509
		31,339,214	13,943,718	45,282,933

WIFIA Loan 2 - 2022B				
Payment Date	Fiscal Year	Principal	Interest	Total
1/15/2027	FY 26/27	0	0	0
7/15/2027	FY 27/28	0	0	0
1/15/2028	FY 27/28	0	0	0
7/15/2028	FY 28/29	0	0	0
1/15/2029	FY 28/29	0	0	0
7/15/2029	FY 29/30	0	0	0
1/15/2030	FY 29/30	0	0	0
7/15/2030	FY 30/31	0	1,323,531	1,323,531
1/15/2031	FY 30/31	0	1,323,531	1,323,531
7/15/2031	FY 31/32	0	1,323,531	1,323,531
1/15/2032	FY 31/32	0	1,323,531	1,323,531
7/15/2032	FY 32/33	0	1,323,531	1,323,531
1/15/2033	FY 32/33	0	1,323,531	1,323,531
7/15/2033	FY 33/34	2,464,135	1,323,531	3,787,666
1/15/2034	FY 33/34	2,503,684	1,283,982	3,787,666
7/15/2034	FY 34/35	2,543,869	1,243,797	3,787,666
1/15/2035	FY 34/35	2,584,698	1,202,968	3,787,666
7/15/2035	FY 35/36	2,626,182	1,161,484	3,787,666
1/15/2036	FY 35/36	2,668,332	1,119,334	3,787,666
7/15/2036	FY 36/37	2,711,159	1,076,507	3,787,666
1/15/2037	FY 36/37	2,754,673	1,032,993	3,787,666
7/15/2037	FY 37/38	2,798,886	988,780	3,787,666
1/15/2038	FY 37/38	2,843,808	943,858	3,787,666
7/15/2038	FY 38/39	2,889,451	898,215	3,787,666
1/15/2039	FY 38/39	2,935,826	851,839	3,787,666
7/15/2039	FY 39/40	2,982,946	804,719	3,787,666
1/15/2040	FY 39/40	3,030,823	756,843	3,787,666
7/15/2040	FY 40/41	3,079,467	708,198	3,787,666
1/15/2041	FY 40/41	3,128,893	658,773	3,787,666
7/15/2041	FY 41/42	3,179,112	608,554	3,787,666
1/15/2042	FY 41/42	3,230,136	557,530	3,787,666
7/15/2042	FY 42/43	3,281,980	505,686	3,787,666
1/15/2043	FY 42/43	3,334,656	453,010	3,787,666
7/15/2043	FY 43/44	3,388,177	399,489	3,787,666
1/15/2044	FY 43/44	3,442,557	345,109	3,787,666
7/15/2044	FY 44/45	3,497,810	289,856	3,787,666
1/15/2045	FY 44/45	3,553,950	233,716	3,787,666
7/15/2045	FY 45/46	3,610,991	176,675	3,787,666
1/15/2046	FY 45/46	3,668,948	118,718	3,787,666
7/15/2046	FY 46/47	3,727,834	59,832	3,787,666
	FY 46/47			0
	FY 47/48			0
	FY 47/48			0
	FY 48/49			0
	FY 48/49			0
	FY 49/50			0
	FY 49/50			0
	FY 50/51			0
	FY 50/51			0
	FY 51/52			0
	FY 51/52			0
		82,462,984	27,745,181	110,208,165

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
FIRE STANDBY SERVICE (Inside-City) - Schedule 1															
Monthly Base Charge															
Line Size															
2"	$22.83	$25.94	15	15	15	15	14	14	14	14	15	17	15	15	15
4"	51.43	58.44	256	259	259	260	252	267	278	255	246	255	256	256	258
6"	93.88	106.67	211	213	213	214	209	214	219	209	212	212	210	210	212
8"	141.50	160.78	59	59	59	59	59	60	64	59	60	59	59	59	60
10"	213.15	242.19	6	6	6	6	6	6	6	6	6	6	6	6	6
12"	320.99	364.72	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			547	552	552	554	540	561	581	543	539	549	546	546	551
Revenue Summary															
Monthly Base Charge Revenue			$48,796	$49,185	$49,185	$49,350	$42,528	$43,911	$45,512	$42,683	$42,666	$43,033	$42,851	$42,851	$542,549
TOTAL REVENUE			**$48,796**	**$49,185**	**$49,185**	**$49,350**	**$42,528**	**$43,911**	**$45,512**	**$42,683**	**$42,666**	**$43,033**	**$42,851**	**$42,851**	**$542,549**

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$20.88	$23.72	21,856	22,026	22,078	22,128	22,184	22,321	22,123	21,973	22,031	21,952	22,029	21,925	22,052
1"	32.73	37.18	1,259	1,261	1,260	1,265	1,271	1,284	1,266	1,260	1,258	1,261	1,260	1,258	1,264
1/1/2"	67.01	76.12	117	116	116	115	116	115	116	116	117	117	117	115	116
2"	100.07	113.68	12	12	12	12	12	12	12	12	12	12	13	12	12
3"	198.63	225.65	1	1	1	1	1	1	1	1	1	1	1	1	1
Total			23,245	23,416	23,467	23,521	23,584	23,733	23,518	23,362	23,419	23,343	23,420	23,311	23,445
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$5.46	$6.00	5,036	5,046	5,054	5,071	5,063	5,140	5,017	5,023	5,032	5,037	5,035	5,042	5,050
1"	5.46	6.00	630	630	631	629	629	630	625	631	628	628	629	629	629
1/1/2"	5.46	6.00	75	75	75	74	74	73	75	75	75	75	75	74	75
2"	5.46	6.00	7	7	7	7	7	7	7	7	7	7	7	7	7
3"	5.46	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1
Total			5,749	5,759	5,768	5,782	5,774	5,851	5,725	5,737	5,743	5,748	5,747	5,753	5,761
Residential Backflow Fee															
Meter Size															
5/8"x3/4"	$0.90	$0.90	21,885	21,912	21,962	21,993	21,850	21,920	21,902	21,848	21,889	21,873	21,884	21,886	21,900
1"	0.90	0.90	1,256	1,257	1,255	1,257	1,258	1,258	1,252	1,258	1,254	1,255	1,256	1,256	1,256
1/1/2"	0.90	0.90	116	116	116	115	115	114	116	116	116	116	116	115	116
2"	0.90	0.90	12	12	12	12	12	12	12	12	12	12	12	12	12
3"	0.90	0.90	1	1	1	1	1	1	1	1	1	1	1	1	1
Total			23,270	23,298	23,346	23,378	23,236	23,305	23,283	23,235	23,272	23,257	23,269	23,270	23,285
Volume Charges															
Blocks															
0 - 5,000	$1.19	$1.35	75,760	91,635	100,809	106,451	109,112	109,200	107,928	101,838	85,171	78,235	81,849	72,623	1,120,611
6,000 - 25,000	2.15	2.44	23,282	64,796	120,512	198,998	279,018	275,963	238,783	140,414	48,227	29,548	33,225	20,770	1,473,536
> 25,000	3.12	3.54	1,973	6,829	14,407	43,364	117,795	116,913	79,191	30,094	8,009	3,702	3,781	1,938	427,996
Total			101,015	163,260	235,728	348,813	505,925	502,076	425,902	272,346	141,407	111,485	118,855	95,331	3,022,143
High Elevation Surcharge															
Zone 1	$0.10	$0.12	15,297	29,612	44,026	71,801	100,356	107,203	87,113	57,995	25,598	17,764	18,448	14,614	589,827
Zone 2	0.20	0.24	2,921	7,188	9,623	16,485	23,914	24,306	22,886	17,010	7,450	3,679	3,680	2,933	142,075
Zone 3	0.30	0.36	2,264	4,616	6,316	10,470	14,458	14,980	14,511	11,491	5,147	3,053	2,873	2,278	92,457
Zone 4	0.40	0.48	2,897	5,692	6,829	11,462	17,350	18,557	17,508	13,387	6,075	3,660	3,694	2,777	109,888
Zone 5	0.50	0.60	794	1,690	1,896	3,509	5,275	5,462	5,268	4,056	1,681	890	861	720	32,102
Total			24,173	48,798	68,690	113,727	161,353	170,508	147,286	103,939	45,951	29,046	29,556	23,322	966,349
Revenue Summary															
Monthly Base Charge			$575,692	$579,760	$580,957	$582,252	$513,974	$517,193	$512,537	$509,209	$510,421	$508,870	$510,545	$508,074	$6,409,485
High Elevation Service Charge			34,494	34,554	34,608	34,692	31,526	31,946	31,259	31,324	31,357	31,384	31,379	31,411	389,934
Residential Backflow Fee			20,943	20,968	21,011	21,040	20,912	20,975	20,955	20,912	20,945	20,931	20,942	20,943	251,477
Volume Revenue			166,069	305,984	481,142	782,773	1,097,252	1,088,037	888,894	516,971	230,030	168,178	180,631	137,123	6,043,083
High Elevation Surcharge			5,219	10,686	14,282	23,949	28,733	30,229	27,279	20,032	8,864	5,337	5,351	4,202	184,164
TOTAL REVENUE			**$802,416**	**$951,953**	**$1,132,000**	**$1,444,706**	**$1,692,399**	**$1,688,381**	**$1,480,923**	**$1,098,446**	**$801,617**	**$734,701**	**$748,847**	**$701,754**	**$13,278,143**

Medford Water Commission
Water Financial Plan & COSA
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Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$20.88	$23.72	2,558	2,618	2,562	2,572	2,549	2,570	2,568	2,566	2,572	2,559	2,557	2,565	2,568
1"	32.73	37.18	1,383	1,439	1,390	1,394	1,396	1,391	1,399	1,386	1,389	1,382	1,388	1,396	1,394
1/1/2"	67.01	76.12	502	507	502	512	503	500	500	498	496	497	506	506	502
2"	100.07	113.68	508	509	508	513	519	521	513	506	509	506	515	514	512
3"	198.63	225.65	83	84	84	86	84	82	84	83	82	82	83	82	83
4"	310.72	352.98	24	24	24	25	25	25	25	23	24	24	24	24	24
6"	595.24	676.20	3	2	2	3	2	2	2	3	3	2	2	2	2
8"	914.92	1,039.36	2	2	2	2	2	2	2	2	2	2	2	2	2
10"	1,395.47	1,585.28	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			5,061	5,185	5,074	5,107	5,080	5,093	5,093	5,067	5,077	5,054	5,077	5,091	5,088
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$5.46	$6.00	88	89	89	88	78	82	82	82	88	88	87	88	86
1"	5.46	6.00	174	174	174	175	174	172	172	172	173	173	173	174	173
1/1/2"	5.46	6.00	33	34	34	34	32	32	32	32	32	32	32	33	33
2"	5.46	6.00	20	20	20	20	20	20	20	20	20	20	20	20	20
3"	5.46	6.00	5	5	5	5	5	5	5	5	5	5	5	5	5
4"	5.46	6.00	2	2	2	2	2	2	2	2	2	2	2	2	2
6"	5.46	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1
8"	5.46	6.00	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	5.46	6.00	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			323	325	325	325	312	314	314	314	321	321	320	323	320
Volume Charges															
Blocks															
Summer	$2.12	$2.41	0	131,085	159,201	196,020	257,262	247,297	229,620	0	0	0	0	0	1,220,485
Winter	1.92	2.21	100,883	0	0	0	0	0	0	175,446	124,008	113,683	119,994	99,168	733,182
			100,883	131,085	159,201	196,020	257,262	247,297	229,620	175,446	124,008	113,683	119,994	99,168	1,953,667
High Elevation Surcharge															
Zone 1	$0.10	$0.12	10,806	14,146	17,297	22,705	28,237	28,308	25,512	19,703	12,838	12,112	13,376	10,985	216,025
Zone 2	0.20	0.24	140	400	662	1,664	2,586	2,616	2,802	1,366	496	168	138	136	13,174
Zone 3	0.30	0.36	56	112	220	274	292	274	176	274	96	64	68	50	1,956
Zone 4	0.40	0.48	20	56	90	126	290	238	188	166	92	24	28	18	1,336
Zone 5	0.50	0.60	0	0	3	1	0	0	0	0	0	0	0	0	4
Total			11,022	14,714	18,272	24,770	31,405	31,436	28,678	21,509	13,522	12,368	13,610	11,189	232,495
Revenue Summary															
Monthly Base Charge			$238,940	$242,914	$239,270	$242,466	$212,030	$211,906	$211,723	$210,197	$210,698	$209,369	$211,226	$211,357	$2,652,097
High Elevation Service Charge			1,938	1,950	1,950	1,950	1,704	1,714	1,714	1,714	1,753	1,753	1,747	1,764	21,651
Volume Revenue			222,951	315,915	383,674	472,408	545,395	524,270	486,794	336,856	238,095	218,271	230,388	190,403	4,165,422
High Elevation Surcharge			1,360	1,861	2,359	3,284	3,545	3,531	3,240	2,392	1,449	1,274	1,397	1,148	26,838
TOTAL REVENUE			**$465,189**	**$562,640**	**$627,253**	**$720,108**	**$762,673**	**$741,422**	**$703,472**	**$551,160**	**$451,995**	**$430,667**	**$444,759**	**$404,671**	**$6,866,008**

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Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
IRRIGATION (Inside-City)															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$20.88	$23.72	163	164	166	166	156	159	160	162	161	161	163	161	162
1"	32.73	37.18	136	140	139	140	138	138	135	135	135	135	136	136	137
1/1/2"	67.01	76.12	60	59	59	59	58	59	59	60	59	59	60	59	59
2"	100.07	113.68	77	78	77	78	78	78	77	78	78	77	79	78	78
3"	198.63	225.65	3	3	3	3	3	3	3	3	3	3	3	4	3
4"	310.72	352.98	6	6	6	6	6	6	6	6	6	6	6	6	6
6"	595.24	676.20	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	914.92	1,039.36	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	1,395.47	1,585.28	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			444	450	450	452	439	443	440	444	442	441	447	444	445
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$5.46	$6.00	17	17	17	17	15	16	16	16	16	16	16	17	16
1"	5.46	6.00	19	20	20	20	19	20	19	19	19	19	19	19	19
1/1/2"	5.46	6.00	8	8	8	8	8	8	8	8	8	8	8	8	8
2"	5.46	6.00	4	4	4	4	4	4	4	4	4	4	4	4	4
3"	5.46	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	5.46	6.00	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	5.46	6.00	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	5.46	6.00	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	5.46	6.00	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			49	50	50	50	47	49	48	48	48	48	48	49	49
Volume Charges															
Blocks															
Summer	$2.12	$2.41	0	21,971	45,420	72,323	98,928	102,400	88,059	0	0	0	0	0	429,101
Winter	1.92	2.41	3,835	0	0	0	0	0	0	48,734	10,264	2,220	1,259	1,493	67,805
			3,835	21,971	45,420	72,323	98,928	102,400	88,059	48,734	10,264	2,220	1,259	1,493	496,906
High Elevation Surcharge															
Zone 1	$0.10	$0.12	150	3,812	8,910	14,050	19,202	22,592	19,442	11,588	3,066	382	196	160	103,550
Zone 2	0.20	0.24		550	1,076	1,914	3,252	2,986	2,876	1,488	336				14,478
Zone 3	0.30	0.36	6		550	496	1,138	1,194	1,030	882	530				5,826
Zone 4	0.40	0.48													0
Zone 5	0.50	0.60		90	302	250	408	412	368	230	142				2,202
Total			156	4,452	10,838	16,710	24,000	27,184	23,716	14,188	4,074	382	196	160	126,056
Revenue Summary															
Monthly Base Charge			$24,970	$25,248	$25,145	$25,296	$21,926	$22,056	$21,879	$22,087	$21,999	$21,899	$22,241	$22,231	$276,977
High Elevation Service Charge			294	300	300	300	257	268	262	262	262	262	262	268	3,296
Volume Revenue			9,242	52,950	109,462	174,298	209,727	217,088	186,685	93,569	19,707	4,262	2,417	2,867	1,082,276
High Elevation Surcharge			20	643	1,707	2,474	3,116	3,421	3,012	1,836	604	38	20	16	16,907
TOTAL REVENUE			**$34,526**	**$79,142**	**$136,614**	**$202,368**	**$235,026**	**$242,832**	**$211,838**	**$117,755**	**$42,572**	**$26,462**	**$24,940**	**$25,381**	**$1,379,456**
			9	49	101	160	225	231	200	110	23	5	3	3	

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Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
FIRE STANDBY SERVICE (Outside-City) - Schedule 3															
Monthly Base Charge															
Line Size															
2"	$33.47	$38.03	1	1	1	1	1	1	2	1	1	1	1	1	1
4"	73.75	83.80	28	28	28	28	28	28	35	33	28	28	28	28	29
6"	133.79	152.02	28	28	28	28	29	30	36	30	28	28	28	28	29
8"	198.04	225.02	24	24	24	24	24	24	31	27	27	25	25	24	25
10"	294.96	335.15	5	5	5	5	5	5	6	5	6	5	5	5	5
12"	439.25	499.09	3	3	3	3	3	2	4	3	3	3	4	3	3
Total			89	89	89	89	90	90	114	99	93	90	91	89	93
Revenue Summary															
Monthly Base Charge Revenue			$15,214	$15,214	$15,214	$15,214	$13,524	$13,218	$17,131	$14,621	$14,279	$13,588	$14,027	$13,390	$174,636
TOTAL REVENUE			**$15,214**	**$15,214**	**$15,214**	**$15,214**	**$13,524**	**$13,218**	**$17,131**	**$14,621**	**$14,279**	**$13,588**	**$14,027**	**$13,390**	**$174,636**

Medford Water Commission
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Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$29.04	$32.99	3,158	3,179	3,159	3,167	3,147	3,164	3,158	3,154	3,158	3,161	3,154	3,164	3,160
1"	48.28	54.84	33	33	33	33	35	33	34	33	33	33	33	33	33
1/1/2"	97.08	110.28	4	4	4	4	4	4	4	4	4	4	4	4	4
2"	142.97	162.41	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	300.29	341.14	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	456.34	518.41	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	859.21	976.08	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	1,293.50	1,469.44	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	1,946.26	2,210.99	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			3,195	3,216	3,196	3,204	3,186	3,201	3,196	3,191	3,195	3,198	3,191	3,201	3,198
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$6.21	$6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge															
Meter Size															
5/8"x3/4"	$5.13	$5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge w/ Backflow															
Meter Size															
5/8"x3/4"	$12.73	$12.73	81	83	80	81	81	81	81	81	81	81	81	81	81
1"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			81	83	80	81	81	81	81	81	81	81	81	81	81

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Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
Residential Backflow Fee															
Meter Size															
5/8"x3/4"	$0.90	$0.90	3,165	3,167	3,157	3,172	3,144	3,152	3,154	3,146	3,153	3,154	3,147	3,154	3,155
1"	0.90	0.90	33	33	33	33	33	33	33	33	33	33	33	33	33
1/1/2"	0.90	0.90	4	4	4	4	4	4	4	4	4	4	4	4	4
2"	0.90	0.90	4	4	4	4	4	4	4	4	4	4	4	4	4
3"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			3,206	3,208	3,198	3,213	3,185	3,193	3,195	3,187	3,194	3,195	3,188	3,195	3,196
Volume Charges															
Blocks (per 1,000 gal per month)															
0 - 5,000	$1.74	$1.97	11,187	12,323	13,937	13,998	14,469	14,385	14,052	12,821	11,034	11,716	11,914	10,629	152,465
6,000 - 25,000	3.17	3.60	3,754	6,643	18,032	20,885	31,117	29,298	20,314	9,043	4,168	4,748	5,107	3,134	156,243
> 25,000	4.65	5.28	537	515	2,630	3,838	10,405	9,238	4,814	1,928	612	512	593	358	35,980
Total			15,478	19,481	34,599	38,721	55,991	52,921	39,180	23,792	15,814	16,976	17,614	14,121	344,688
High Elevation Surcharge															
Zone 1	$0.10	$0.12	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 2	0.20	0.24	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 3	0.30	0.36	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 4	0.40	0.48	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 5	0.50	0.60	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Summary															
Monthly Base Charge			$106,433	$107,126	$106,466	$106,730	$93,467	$93,864	$93,738	$93,574	$93,690	$93,777	$93,574	$93,864	$1,176,303
High Elevation Service Charge			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge w/ Backflow			1,031	1,057	1,018	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	1,031	12,386
Residential Backflow Fee			2,885	2,887	2,878	2,892	2,867	2,874	2,876	2,868	2,875	2,876	2,869	2,876	34,521
Volume Revenue			38,388	50,910	106,257	123,027	172,200	160,861	111,231	59,940	35,258	37,818	39,677	30,094	965,661
High Elevation Surcharge			0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE			**$148,738**	**$161,980**	**$216,620**	**$233,680**	**$269,565**	**$258,630**	**$208,876**	**$157,413**	**$132,853**	**$135,501**	**$137,151**	**$127,865**	**$2,188,872**

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Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$29.04	$32.99	167	165	165	168	165	168	168	168	166	166	164	166	166
1"	48.28	54.84	100	98	99	100	95	95	95	95	96	97	99	99	97
1/1/2"	97.08	110.28	54	55	54	54	56	54	54	54	54	54	54	56	54
2"	142.97	162.41	62	61	61	61	61	62	61	63	61	60	62	63	61
3"	300.29	341.14	16	16	16	16	17	16	16	16	16	16	16	16	16
4"	456.34	518.41	6	6	6	6	6	6	6	6	6	6	6	6	6
6"	859.21	976.08	8	8	8	8	8	8	8	8	8	8	8	8	8
8"	1,293.50	1,469.44	16	16	16	16	16	16	16	16	16	16	16	16	16
10"	1,946.26	2,210.99	4	4	4	4	4	4	4	4	4	4	4	4	4
Total			432	429	429	433	428	429	428	430	427	427	429	434	430
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$6.21	$6.82	3	3	3	3	3	3	3	3	3	3	3	3	3
1"	6.21	6.82	2	2	2	2	1	1	1	1	1	1	1	2	1
1/1/2"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	6.21	6.82	1	1	1	1	1	1	1	1	1	1	1	1	1
3"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			6	6	6	6	5	5	5	5	5	5	5	6	5
Big Butte Surcharge															
Meter Size															
5/8"x3/4"	$5.13	$5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
Big Butte Surcharge w/ Backflow															
Meter Size															
5/8"x3/4"	$12.73	$12.73	8	8	8	8	8	8	8	8	8	8	8	8	8
1"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			8	8	8	8	8	8	8	8	8	8	8	8	8
Volume Charges															
Blocks															
Summer	$2.81	$3.19	0	75,334	95,516	104,308	130,355	135,918	108,640	0	0	0	0	0	650,071
Winter	2.61	2.99	66,250	0	0	0	0	0	0	90,266	71,100	74,523	72,487	62,364	436,990
Total			66,250	75,334	95,516	104,308	130,355	135,918	108,640	90,266	71,100	74,523	72,487	62,364	1,087,061
High Elevation Surcharge															
Zone 1	$0.10	$0.12	79	96	134	767	726	612	1,283	116	45	86	33	87	4,064
Zone 2	0.20	0.24	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 3	0.30	0.36	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 4	0.40	0.48	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 5	0.50	0.60	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			79	96	134	767	726	612	1,283	116	45	86	33	87	4,064
Revenue Summary															
Monthly Base Charge			$75,642	$75,522	$75,467	$75,621	$66,734	$66,469	$66,326	$66,612	$66,316	$66,222	$66,546	$66,941	$834,418
High Elevation Service Charge			41	41	41	41	31	31	31	31	31	31	31	37	418
Big Butte Surcharge			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge w/ Backflow			102	102	102	102	102	102	102	102	102	102	102	102	1,222
Volume Revenue			198,088	240,315	304,696	332,743	366,298	381,930	305,278	235,594	185,571	194,505	189,191	162,770	3,096,978
High Elevation Surcharge			9	12	16	92	73	61	128	12	5	9	3	9	428
TOTAL REVENUE			**$273,881**	**$315,992**	**$380,322**	**$408,598**	**$433,237**	**$448,593**	**$371,866**	**$302,351**	**$252,025**	**$260,868**	**$255,873**	**$229,859**	**$3,933,465**

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
IRRIGATION (Outside City)															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$29.04	$32.99	9	9	9	9	8	8	8	8	8	8	9	9	9
1"	48.28	54.84	7	8	7	7	7	7	7	7	7	7	7	7	7
1/1/2"	97.08	110.28	4	4	4	4	4	4	4	4	4	4	4	4	4
2"	142.97	162.41	4	4	4	4	4	4	4	4	4	4	4	4	4
3"	300.29	341.14	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	456.34	518.41	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	859.21	976.08	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	1,293.50	1,469.44	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	1,946.26	2,210.99	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			24	25	24	24	23	23	23	23	23	23	24	24	24
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$6.21	$6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	$6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge															
Meter Size															
5/8"x3/4"	$5.13	$5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	5.13	5.13	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
Big Butte Surcharge w/ Backflow															
Meter Size															
5/8"x3/4"	$12.73	$12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	12.73	12.73	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Charges															
Blocks															
Summer	$2.81	$3.19		1,678	2,807	3,262	3,850	4,162	2,789						18,548
Winter	2.81	3.19	692	0						1435	321	227	321	245	3,241
Total			692	1,678	2,807	3,262	3,850	4,162	2,789	1,435	321	227	321	245	21,789
High Elevation Surcharge															
Zone 1	$0.10	$0.12	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 2	0.20	0.24	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 3	0.30	0.36	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 4	0.40	0.48	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 5	0.50	0.60	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Summary															
Monthly Base Charge			$1,772	$1,826	$1,772	$1,772	$1,530	$1,530	$1,530	$1,530	$1,530	$1,530	$1,560	$1,560	$19,443
High Elevation Service Charge			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge			0	0	0	0	0	0	0	0	0	0	0	0	0
Big Butte Surcharge w/ Backflow			0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Revenue			2,207	5,353	8,954	10,406	10,819	11,695	7,837	4,032	902	638	902	688	64,434
High Elevation Surcharge			0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE			**$3,979**	**$7,179**	**$10,726**	**$12,177**	**$12,349**	**$13,226**	**$9,368**	**$5,563**	**$2,432**	**$2,168**	**$2,462**	**$2,248**	**$83,877**

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
DISTRICT CUSTOMER - Schedule 5															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$11.85	$15.59	74	74	74	74	74	74	72	74	74	74	73	74	74
1"	18.68	24.58	7	7	7	7	7	6	7	7	7	7	7	7	7
1/1/2"	38.75	50.98	3	3	3	3	3	3	3	3	3	3	3	3	3
2"	58.49	76.95	4	4	4	4	4	4	4	4	4	4	4	4	4
3"	110.47	145.34	1	1	1	1	1	1	1	1	1	1	1	1	1
4"	177.96	234.13	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	344.99	453.87	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	539.45	709.71	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	831.43	1,093.84	1	1	1	1	1	1	1	1	1	1	1	1	1
Total			90	90	90	90	90	89	88	90	90	90	89	90	90
Residential Backflow Fee															
Meter Size															
5/8"x3/4"	$0.90	$0.90	60	60	60	60	60	60	58	60	60	60	60	60	60
1"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			60	60	60	60	60	60	58	60	60	60	60	60	60
Fire Service (Detector Check)															
Meter Size															
2"	$11.72	$12.26	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	30.05	39.48	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	55.07	72.36	5	5	5	5	5	5	7	5	5	5	5	5	5
8"	84.19	110.62	5	5	5	5	5	5	10	5	5	5	5	5	5
10"	127.90	168.05	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			10	10	10	10	10	10	17	10	10	10	10	10	11
Volume Charges															
Blocks															
Summer	$0.97	$1.28		6,003	6,496	6,853	7,625	7,346	8,719						43,042
Winter	0.77	1.08	4,894	0						5,081	4,743	4,792	4,829	4,616	28,955
Total			4,894	6,003	6,496	6,853	7,625	7,346	8,719	5,081	4,743	4,792	4,829	4,616	71,997
Revenue Summary															
Monthly Base Charge			$3,026	$3,026	$3,026	$3,026	$2,300	$2,281	$2,276	$2,300	$2,300	$2,300	$2,288	$2,300	$30,446
Residential Backflow Fee			54	54	54	54	54	54	52	54	54	54	54	54	646
Fire Service (Detector Check)			915	915	915	915	696	696	1,227	696	696	696	696	696	9,761
Volume Revenue			5,286	7,684	8,315	8,772	7,396	7,126	8,457	3,912	3,652	3,690	3,718	3,554	71,562
TOTAL REVENUE			**$9,280**	**$11,678**	**$12,309**	**$12,766**	**$10,446**	**$10,157**	**$12,013**	**$6,962**	**$6,702**	**$6,740**	**$6,757**	**$6,604**	**$112,416**

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
PARTNER CITIES - Schedule 6															
Monthly Base Charge															
Meter Size															
2"	$101.21	$128.34	2	2	2	2	2	2	2	2	2	2	2	2	2
3"	191.32	242.60	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	296.90	376.49	2	2	2	2	2	2	2	2	2	2	2	2	2
6"	545.94	692.28	6	6	6	6	6	6	6	6	6	6	6	6	6
8"	836.09	1,060.21	2	2	2	2	2	2	2	2	2	2	2	2	2
10"	1,272.41	1,613.49	10	10	10	10	10	10	10	10	10	10	10	10	10
Total			22	22	22	22	22	22	22	22	22	22	22	22	22
Volume Charges															
Blocks	10.9%	26.8%													
Summer	$1.12	$1.42		157,981	252,873	297,057	413,863	334,010	290,960						1,746,744
Winter	0.92	1.22	114,182							145,335	140,236	176,372	106,581	100,100	782,806
Total			114,182	157,981	252,873	297,057	413,863	334,010	290,960	145,335	140,236	176,372	106,581	100,100	2,529,550
Revenue Summary															
Monthly Base Charge			$23,419	$23,419	$23,419	$23,419	$18,468	$18,468	$18,468	$18,468	$18,468	$18,468	$18,468	$18,468	$241,420
Volume Revenue			139,302	224,333	359,080	421,821	463,527	374,091	325,875	133,708	129,017	162,262	98,055	92,092	2,923,163
TOTAL REVENUE			**$162,721**	**$247,752**	**$382,498**	**$445,240**	**$481,995**	**$392,559**	**$344,343**	**$152,176**	**$147,485**	**$180,730**	**$116,523**	**$110,560**	**$3,164,582**

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
INTERMITTENT USERS - Schedule 7															
Monthly Base															
Meter Size															
5/8"x3/4"			0	0	0	0	0	0	0	0	0	0	0	0	0
1"			0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"			0	0	0	0	0	0	0	0	0	0	0	0	0
2"			0	0	0	0	0	0	0	0	0	0	0	0	0
3"			0	0	0	0	0	0	0	0	0	0	0	0	0
4"			0	0	0	0	0	0	0	0	0	0	0	0	0
6"			0	0	0	0	0	0	0	0	0	0	0	0	0
8"			0	0	0	0	0	0	0	0	0	0	0	0	0
10"			0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$6.21	$6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Backflow Fee															
Meter Size															
5/8"x3/4"	$0.90	$0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
1/1/2"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Charge															
Blocks															
Summer	$2.81	$3.19	0	291	631	152	0	0	0	0	0	0	0	0	1,074
Winter	$2.61	$2.99	962	0	0	0	0	0	0	2,227	857	208	0	0	4,254
Total			962	291	631	152	0	0	0	2,227	857	208	0	0	5,328
High Elevation Surcharge															
Zone 1	$0.10	$0.12	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 2	0.20	0.24	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 3	0.30	0.36	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 4	0.40	0.48	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 5	0.50	0.60	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Summary															
Monthly Base			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Elevation Service Charge			0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Backflow Fee			0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Revenue			2,876	928	2,013	485	0	0	0	5,812	2,237	543	0	0	14,895
High Elevation Surcharge			0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE			**$2,876**	**$928**	**$2,013**	**$485**	**$0**	**$0**	**$0**	**$5,812**	**$2,237**	**$543**	**$0**	**$0**	**$14,895**

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025	3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
SPECIAL OUTSIDE CUSTOMERS - Schedule 8															
Monthly Base Charge															
Meter Size															
5/8"x3/4"	$29.04	$32.99	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	48.28	54.84	0	0	0	0	0	0	0	0	0	0	0	0	0
	97.08	110.28													
	142.97	162.41													
	300.29	341.14													
	456.34	518.41													
	859.21	976.08													
	1,293.50	1,469.44													
	1,946.26	2,210.99													
			0	0	0	0	0	0	0	0	0	0	0	0	0
High Elevation Service Charge															
Meter Size															
5/8"x3/4"	$6.21	$6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	6.21	6.82	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Backflow Fee															
Meter Size															
5/8"x3/4"	$0.90	$0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	0.90	0.90	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Charges															
Blocks (per 1,000 gal per month)															
0 - 5,000	$0.00	$0.00					0	0	0	0	0				0
6,000 - 20,000	0.00	0.00					0	0	0	0	0				0
> 20,000	0.00	0.00					0	0	0	0	0				0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Charge															
Blocks															
Summer	$3.44	$3.96	0	0	0	0	0	0	0	0	0	0	0	0	0
Winter	$3.13	$3.60	0	0	0	0	0	0	0	0	0	0	0	0	
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
High Elevation Surcharge															
Zone 1	$0.10	$0.12	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 2	0.20	0.24	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 3	0.30	0.36	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 4	0.40	0.48	0	0	0	0	0	0	0	0	0	0	0	0	0
Zone 5	0.50	0.60	0	0	0	0	0	0	0	0	0	0	0	0	0
Total			0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue Summary															
Monthly Base Charge			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Elevation Service Charge			0	0	0	0	0	0	0	0	0	0	0	0	0
Residential Backflow Fee			0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
High Elevation Surcharge			0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Medford Water Commission
Water Financial Plan & COSA
Revenue Requirement
Exhibit 4 / Revenue at Present Rates

Customer	3/1/2025 3/1/2026	Mar-26	Apr-26	May-26	Jun-26	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total/Avg.
SUMMARY														
Number of Customers														
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R		23,245	23,416	23,467	23,521	23,584	23,733	23,518	23,362	23,419	23,343	23,420	23,311	23,445
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C		5,061	5,185	5,074	5,107	5,080	5,093	5,093	5,067	5,077	5,054	5,077	5,091	5,088
IRRIGATION (Inside-City)		444	450	450	452	439	443	440	444	442	441	447	444	445
FIRE STANDBY SERVICE (Inside-City) - Schedule 1		547	552	552	554	540	561	581	543	539	549	546	546	551
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R		3,195	3,216	3,196	3,204	3,186	3,201	3,196	3,191	3,195	3,198	3,191	3,201	3,198
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C		432	429	429	433	428	429	428	430	427	427	429	434	430
IRRIGATION (Outside City)		24	25	24	24	23	23	23	23	23	23	24	24	24
FIRE STANDBY SERVICE (Outside-City) - Schedule 3		89	89	89	89	90	90	114	99	93	90	91	89	93
DISTRICT CUSTOMER - Schedule 5		90	90	90	90	90	89	88	90	90	90	89	90	90
PARTNER CITIES - Schedule 6		22	22	22	22	22	22	22	22	22	22	22	22	22
INTERMITTENT USERS - Schedule 7		0	0	0	0	0	0	0	0	0	0	0	0	0
SPECIAL OUTSIDE CUSTOMERS - Schedule 8		0	0	0	0	0	0	0	0	0	0	0	0	0
Total Number of Customers		33,148	33,474	33,393	33,496	33,482	33,684	33,503	33,271	33,327	33,237	33,336	33,252	33,384
Consumption (kgal)														
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R		101,015	163,260	235,728	348,813	505,925	502,076	425,902	272,346	141,407	111,485	118,855	95,331	3,022,143
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C		100,883	131,085	159,201	196,020	257,262	247,297	229,620	175,446	124,008	113,683	119,994	99,168	1,953,667
IRRIGATION (Inside-City)		3,835	21,971	45,420	72,323	98,928	102,400	88,059	48,734	10,264	2,220	1,259	1,493	496,906
FIRE STANDBY SERVICE (Inside-City) - Schedule 1														0
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R		15,478	19,481	34,599	38,721	55,991	52,921	39,180	23,792	15,814	16,976	17,614	14,121	344,688
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C		66,250	75,334	95,516	104,308	130,355	135,918	108,640	90,266	71,100	74,523	72,487	62,364	1,087,061
IRRIGATION (Outside City)		692	1,678	2,807	3,262	3,850	4,162	2,789	1,435	321	227	321	245	21,789
FIRE STANDBY SERVICE (Outside-City) - Schedule 3														
DISTRICT CUSTOMER - Schedule 5		4,894	6,003	6,496	6,853	7,625	7,346	8,719	5,081	4,743	4,792	4,829	4,616	71,997
PARTNER CITIES - Schedule 6		114,182	157,981	252,873	297,057	413,863	334,010	290,960	145,335	140,236	176,372	106,581	100,100	2,529,550
INTERMITTENT USERS - Schedule 7		962	291	631	152	0	0	0	2,227	857	208	0	0	5,328
SPECIAL OUTSIDE CUSTOMERS - Schedule 8														0
Pumping		35,430	68,060	97,934	155,974	217,484	229,740	200,963	139,752	63,592	41,882	43,395	34,758	1,328,964
Total Consumption		443,621	645,144	931,205	1,223,483	1,691,283	1,615,870	1,394,832	904,414	572,342	542,368	485,335	412,196	10,862,093
Revenues														
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R		$762,703	$906,713	$1,083,110	$1,386,065	$1,632,139	$1,626,205	$1,422,385	$1,047,091	$761,396	$697,979	$712,118	$666,140	$12,704,045
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C		461,891	558,829	622,944	714,874	757,425	736,176	698,518	547,053	448,794	427,641	441,615	401,759	6,817,519
IRRIGATION (Inside-City)		34,212	78,198	134,607	199,594	231,654	239,144	208,564	115,657	41,706	26,162	24,658	25,097	1,359,253
FIRE STANDBY SERVICE (Inside-City) - Schedule 1		48,796	49,185	49,185	49,350	42,528	43,911	45,512	42,683	42,666	43,033	42,851	42,851	542,549
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R		148,738	161,980	216,620	233,680	269,565	258,630	208,876	157,413	132,853	135,501	137,151	127,865	2,188,872
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C		273,831	315,940	380,265	408,465	433,133	448,501	371,706	302,308	251,989	260,829	255,839	229,813	3,932,619
IRRIGATION (Outside City)		3,979	7,179	10,726	12,177	12,349	13,226	9,368	5,563	2,432	2,168	2,462	2,248	83,877
FIRE STANDBY SERVICE (Outside-City) - Schedule 3		15,214	15,214	15,214	15,214	13,524	13,218	17,131	14,621	14,279	13,588	14,027	13,390	174,636
DISTRICT CUSTOMER - Schedule 5		9,280	11,678	12,309	12,766	10,446	10,157	12,013	6,962	6,702	6,740	6,757	6,604	112,416
PARTNER CITIES - Schedule 6		162,721	247,752	382,498	445,240	481,995	392,559	344,343	152,176	147,485	180,730	116,523	110,560	3,164,582
INTERMITTENT USERS - Schedule 7		2,876	928	2,013	485	0	0	0	5,812	2,237	543	0	0	14,895
SPECIAL OUTSIDE CUSTOMERS - Schedule 8		0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping		43,375	50,047	55,262	66,781	68,984	71,202	66,925	57,603	44,324	40,087	40,189	38,855	643,635
Total Revenues		$1,967,618	$2,403,644	$2,964,755	$3,544,692	$3,953,742	$3,852,929	$3,405,341	$2,454,942	$1,896,864	$1,835,002	$1,794,190	$1,665,183	$31,738,900

Medford Water Commission
Customer Data Projection
Revenue Requirement
Exhibit 5 / Customer Data

			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	Notes
FIRE STANDBY SERVICE (Inside-City) - Schedule 1													
Monthly Base Charge													
Line Size													
2"	$25.94	15	15	15	15	16	16	16	16	16	16	16	As Fire Standby
4"	58.44	261	263	265	268	270	273	274	275	277	278	279	As Fire Standby
6"	106.67	214	216	218	220	222	224	225	226	227	228	230	As Fire Standby
8"	160.78	60	61	61	62	62	63	63	64	64	64	64	As Fire Standby
10"	242.19	6	6	6	6	6	6	6	6	6	6	6	As Fire Standby
12"	364.72	0	0	0	0	0	0	0	0	0	0	0	As Fire Standby
Total FIRE STANDBY SERVICE (Inside-City) - Schedule 1 Cust.		**556**	**561**	**566**	**571**	**576**	**581**	**584**	**587**	**590**	**593**	**596**	
Fire Standby Service (Inside-City) Revenue		$594,999	$600,346	$605,741	$611,205	$616,728	$622,291	$625,388	$628,525	$631,668	$634,825	$637,989	
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R													
Monthly Base Charge													
Meter Size													
5/8"x3/4"	$23.72	22,251	22,451	22,653	22,857	23,063	23,270	23,386	23,503	23,621	23,739	23,858	As SF Res Customer Growth
1"	37.18	1,275	1,286	1,298	1,310	1,321	1,333	1,340	1,347	1,353	1,360	1,367	As SF Res Customer Growth
1/1/2"	76.12	117	118	119	120	121	122	123	124	124	125	126	As SF Res Customer Growth
2"	113.68	12	12	12	13	13	13	13	13	13	13	13	As SF Res Customer Growth
3"	225.65	1	1	1	1	1	1	1	1	1	1	1	As SF Res Customer Growth
		23,656	23,869	24,084	24,300	24,519	24,740	24,863	24,988	25,113	25,238	25,364	
High Elevation													
Meter Size													
5/8"x3/4"	$6.00	5,095	5,141	5,187	5,234	5,281	5,329	5,355	5,382	5,409	5,436	5,463	As SF Res Customer Growth
1"	6.00	635	640	646	652	658	664	667	670	674	677	681	As SF Res Customer Growth
1/1/2"	6.00	75	76	77	77	78	79	79	79	80	80	81	As SF Res Customer Growth
2"	6.00	7	7	7	7	7	7	7	7	8	8	8	As SF Res Customer Growth
3"	6.00	1	1	1	1	1	1	1	1	1	1	1	As SF Res Customer Growth
		5,813	5,866	5,918	5,972	6,025	6,080	6,110	6,141	6,171	6,202	6,233	
Residential Backflow Fee													
Meter Size													
5/8"x3/4"	$0.90	22,097	22,296	22,497	22,699	22,904	23,110	23,225	23,342	23,458	23,576	23,693	As SF Res Customer Growth
1"	0.90	1,267	1,279	1,290	1,302	1,314	1,325	1,332	1,339	1,345	1,352	1,359	As SF Res Customer Growth
1/1/2"	0.90	117	118	119	120	121	122	123	123	124	124	125	As SF Res Customer Growth
2"	0.90	12	12	12	12	13	13	13	13	13	13	13	As SF Res Customer Growth
3"	0.90	1	1	1	1	1	1	1	1	1	1	1	As SF Res Customer Growth
Total SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R Cust.		23,494	23,706	23,919	24,135	24,352	24,571	24,694	24,817	24,941	25,066	25,191	
Blocks													
0 - 5,000	$1.35	1,130,697	1,140,873	1,151,141	1,161,501	1,171,954	1,182,502	1,188,415	1,194,357	1,200,328	1,206,330	1,212,362	As SF Res Consumption Growth
6,000 - 25,000	2.44	1,486,798	1,500,179	1,513,681	1,527,304	1,541,049	1,554,919	1,562,694	1,570,507	1,578,360	1,586,251	1,594,183	As SF Res Consumption Growth
> 25,000	3.54	431,848	435,735	439,656	443,613	447,606	451,634	453,892	456,162	458,443	460,735	463,038	As SF Res Consumption Growth
		3,049,342	3,076,786	3,104,477	3,132,418	3,160,610	3,189,055	3,205,000	3,221,025	3,237,130	3,253,316	3,269,583	
High Elevation Surcharge													
Zone 1	$0.12	595,135	600,492	605,896	611,349	616,851	622,403	625,515	628,643	631,786	634,945	638,119	As SF Res Consumption Growth
Zone 2	0.24	143,354	144,644	145,946	147,259	148,584	149,922	150,671	151,425	152,182	152,943	153,707	As SF Res Consumption Growth
Zone 3	0.36	93,289	94,129	94,976	95,831	96,693	97,563	98,051	98,541	99,034	99,529	100,027	As SF Res Consumption Growth
Zone 4	0.48	110,877	111,875	112,882	113,898	114,923	115,957	116,537	117,120	117,705	118,294	118,885	As SF Res Consumption Growth
Zone 5	0.60	32,391	32,682	32,977	33,273	33,573	33,875	34,044	34,215	34,386	34,558	34,730	As SF Res Consumption Growth
		975,046	**983,822**	**992,676**	**1,001,610**	**1,010,625**	**1,019,720**	**1,024,819**	**1,029,943**	**1,035,093**	**1,040,268**	**1,045,469**	
Base Charge Revenue		**7,282,317**	**7,347,857**	**7,413,987**	**7,480,710**	**7,548,034**	**7,615,958**	**7,654,045**	**7,692,326**	**7,730,795**	**7,769,453**	**7,805,285**	
Volume Charge Revenue		**6,682,969**	**6,743,115**	**6,803,803**	**6,865,038**	**6,926,823**	**6,989,164**	**7,024,110**	**7,059,231**	**7,094,527**	**7,130,000**	**7,165,650**	
High Elevation Charge Revenue		**630,610**	**636,285**	**642,011**	**647,790**	**653,621**	**659,504**	**662,801**	**666,117**	**669,448**	**672,795**	**676,080**	
Total Revenue		**14,595,896**	**14,727,258**	**14,859,802**	**14,993,538**	**15,128,478**	**15,264,626**	**15,340,956**	**15,417,673**	**15,494,770**	**15,572,248**	**15,647,015**	

Medford Water Commission
Customer Data Projection
Revenue Requirement
Exhibit 5 / Customer Data

			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	Notes
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C													
Monthly Base Charge													
Meter Size													
5/8"x3/4"	$23.72	2,591	2,614	2,638	2,662	2,686	2,710	2,723	2,737	2,751	2,764	2,778	As Non Res Customer Growth
1"	37.18	1,407	1,420	1,432	1,445	1,458	1,471	1,479	1,486	1,494	1,501	1,509	As Non Res Customer Growth
1/1/2"	76.12	507	512	516	521	525	530	533	535	538	541	544	As Non Res Customer Growth
2"	113.68	516	521	526	530	535	540	543	545	548	551	554	As Non Res Customer Growth
3"	225.65	84	85	86	86	87	88	88	89	89	90	90	As Non Res Customer Growth
4"	352.98	24	25	25	25	25	26	26	26	26	26	26	As Non Res Customer Growth
6"	676.20	2	2	2	2	2	2	2	2	2	2	2	As Non Res Customer Growth
8"	1,039.36	2	2	2	2	2	2	2	2	2	2	2	As Non Res Customer Growth
10"	1,585.28	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
		5,134	**5,180**	**5,227**	**5,274**	**5,321**	**5,369**	**5,396**	**5,423**	**5,450**	**5,477**	**5,505**	
High Elevation Service Charge													
Meter Size													
5/8"x3/4"	$6.00	87	87	88	89	90	90	91	91	92	92	93	As Non Res Customer Growth
1"	6.00	175	176	178	180	181	183	184	185	186	187	188	As Non Res Customer Growth
1/1/2"	6.00	33	33	34	34	34	34	35	35	35	35	35	As Non Res Customer Growth
2"	6.00	20	20	21	21	21	21	21	21	21	22	22	As Non Res Customer Growth
3"	6.00	5	5	5	5	5	5	5	5	5	5	5	As Non Res Customer Growth
4"	6.00	2	2	2	2	2	2	2	2	2	2	2	As Non Res Customer Growth
6"	6.00	1	1	1	1	1	1	1	1	1	1	1	As Non Res Customer Growth
8"	6.00	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	6.00	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
Total NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C Cu		**323**	**326**	**328**	**331**	**334**	**337**	**339**	**341**	**343**	**344**	**346**	
Blocks													
Summer	$2.41	1,231,469	1,242,553	1,253,736	1,265,019	1,276,404	1,287,892	1,294,331	1,300,803	1,307,307	1,313,844	1,320,413	As Non Res Consumption Growth
Winter	2.21	739,781	746,439	753,157	759,935	766,774	773,675	777,544	781,432	785,339	789,265	793,212	As Non Res Consumption Growth
		1,971,250	1,988,991	2,006,892	2,024,954	2,043,179	2,061,567	2,071,875	2,082,235	2,092,646	2,103,109	2,113,625	
High Elevation Surcharge													
Zone 1	$0.12	217,969	219,931	221,910	223,908	225,923	227,956	229,096	230,241	231,392	232,549	233,712	As Non Res Consumption Growth
Zone 2	0.24	13,293	13,412	13,533	13,655	13,778	13,902	13,971	14,041	14,111	14,182	14,253	As Non Res Consumption Growth
Zone 3	0.36	1,974	1,991	2,009	2,027	2,046	2,064	2,074	2,085	2,095	2,106	2,116	As Non Res Consumption Growth
Zone 4	0.48	1,348	1,360	1,372	1,385	1,397	1,410	1,417	1,424	1,431	1,438	1,445	As Non Res Consumption Growth
Zone 5	0.60	4	4	4	4	4	4	4	4	4	4	4	As Non Res Consumption Growth
		234,587	**236,699**	**238,829**	**240,978**	**243,147**	**245,336**	**246,562**	**247,795**	**249,034**	**250,279**	**251,531**	
Base Charge Revenue		2,907,665	2,933,861	2,960,262	2,986,890	3,013,801	3,040,928	3,056,120	3,071,369	3,086,698	3,102,114	3,117,591	
Volume Charge Revenue		4,602,756	4,644,181	4,685,979	4,728,153	4,770,706	4,813,642	4,837,711	4,861,899	4,886,209	4,910,640	4,935,193	
High Elevation Charge Revenue		53,936	54,422	54,912	55,406	55,905	56,409	56,691	56,975	57,260	57,547	57,836	
Total Revenue		7,564,357	7,632,464	7,701,153	7,770,448	7,840,412	7,910,979	7,950,522	7,990,243	8,030,167	8,070,301	8,110,620	

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			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
IRRIGATION (Inside-City)													
Monthly Base Charge													
Meter Size													
5/8"x3/4"	$23.72	163	165	166	168	169	171	172	172	173	174	175	As Non Res Customer Growth
1"	37.18	138	139	141	142	143	144	145	146	147	147	148	As Non Res Customer Growth
1-1/2"	76.12	60	60	61	61	62	62	63	63	63	64	64	As Non Res Customer Growth
2"	113.68	78	79	80	81	81	82	82	83	83	84	84	As Non Res Customer Growth
3"	225.65	3	3	3	3	3	3	3	3	3	3	3	As Non Res Customer Growth
4"	352.98	6	6	6	6	6	6	6	6	6	6	6	As Non Res Customer Growth
6"	676.20	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	1,039.36	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	1,585.28	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
		449	**453**	**457**	**461**	**465**	**469**	**472**	**474**	**476**	**479**	**481**	
High Elevation Service Charge													
Meter Size													
5/8"x3/4"	$6.00	16	17	17	17	17	17	17	17	18	18	18	As Non Res Customer Growth
1"	6.00	20	20	20	20	20	20	21	21	21	21	21	As Non Res Customer Growth
1-1/2"	6.00	8	8	8	8	8	8	8	9	9	9	9	As Non Res Customer Growth
2"	6.00	4	4	4	4	4	4	4	4	4	4	4	As Non Res Customer Growth
3"	6.00	1	1	1	1	1	1	1	1	1	1	1	As Non Res Customer Growth
4"	6.00	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	6.00	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	6.00	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	6.00	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
Total High Elevation Service Charge Cust.		**49**	**50**	**50**	**50**	**51**	**51**	**52**	**52**	**52**	**52**	**53**	
Blocks													
Summer	$2.41	432,963	436,860	440,791	444,758	448,761	452,800	455,064	457,339	459,626	461,924	464,234	As Non Res Consumption Growth
Winter	2.41	68,415	69,031	69,652	70,279	70,912	71,550	71,908	72,267	72,628	72,992	73,357	As Non Res Consumption Growth
		501,378	505,891	510,444	515,038	519,673	524,350	526,972	529,607	532,255	534,916	537,590	
High Elevation Surcharge													
Zone 1	$0.12	104,482	105,422	106,371	107,328	108,294	109,269	109,815	110,364	110,916	111,471	112,028	As Non Res Consumption Growth
Zone 2	0.24	14,608	14,740	14,872	15,006	15,141	15,278	15,354	15,431	15,508	15,585	15,663	As Non Res Consumption Growth
Zone 3	0.36	5,878	5,931	5,985	6,039	6,093	6,148	6,179	6,209	6,240	6,272	6,303	As Non Res Consumption Growth
Zone 4	0.48	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 5	0.60	2,222	2,242	2,262	2,282	2,303	2,324	2,335	2,347	2,359	2,370	2,382	As Non Res Consumption Growth
		127,191	**128,335**	**129,490**	**130,656**	**131,832**	**133,018**	**133,683**	**134,352**	**135,023**	**135,698**	**136,377**	
Base Charge Revenue		303,648	306,375	309,109	311,922	314,757	317,608	319,195	320,789	322,392	324,012	325,636	
Volume Charge Revenue		1,208,321	1,219,196	1,230,169	1,241,241	1,252,412	1,263,683	1,270,002	1,276,352	1,282,734	1,289,147	1,280,922	
High Elevation Charge Revenue		23,029	23,237	23,446	23,657	23,870	24,085	24,206	24,327	24,448	24,571	24,693	
Total Revenue		1,534,999	1,548,808	1,562,724	1,576,820	1,591,038	1,605,376	1,613,402	1,621,467	1,629,574	1,637,730	1,631,251	

			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
FIRE STANDBY SERVICE (Outside-City) - Schedule 3													
Monthly Base Charge													
Line Size													
2"	$38.03	1	1	1	1	1	1	1	1	1	1	1	As Fire Standby
4"	83.80	29	30	30	30	30	31	31	31	31	31	31	As Fire Standby
6"	152.02	29	30	30	30	30	31	31	31	31	31	31	As Fire Standby
8"	225.02	25	26	26	26	26	27	27	27	27	27	27	As Fire Standby
10"	335.15	5	5	5	5	5	5	5	6	6	6	6	As Fire Standby
12"	499.09	3	3	3	3	3	3	3	3	3	3	3	As Fire Standby
Total Cust.		**93.5**	**94**	**95**	**96**	**97**	**98**	**98**	**99**	**99**	**100**	**100**	
Total Revenue		**191,844**	**193,587**	**195,357**	**197,127**	**198,925**	**200,722**	**201,743**	**202,763**	**203,784**	**204,860**	**185,812**	
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R													
Base Charge													
Meter Size													
5/8"x3/4"	$32.99	3,189	3,217	3,246	3,276	3,305	3,335	3,351	3,368	3,385	3,402	3,419	As SF Res Customer Growth
1"	54.84	34	34	34	34	35	35	35	35	36	36	36	As SF Res Customer Growth
1/1/2"	110.28	4	4	4	4	4	4	4	4	4	4	4	As SF Res Customer Growth
2"	162.41	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
3"	341.14	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
4"	518.41	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
6"	976.08	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
8"	1,469.44	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
10"	2,210.99	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
		3,226	3,255	3,285	3,314	3,344	3,374	3,391	3,408	3,425	3,442	3,459	
High Elevation													
Meter Size													
5/8"x3/4"	$6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
1"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
1/1/2"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
2"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
3"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
4"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
6"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
8"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
10"	6.82	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	
Big Butte Surcharge													
Meter Size													
5/8"x3/4"	$5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
1"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
1/1/2"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
2"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
3"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
4"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
6"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
8"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
10"	5.13	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	

			Projected										
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
Big Butte Surcharge w/ Backflow													
Meter Size													
5/8"x3/4"	$12.73	82	83	83	84	85	86	86	86	87	87	88	As SF Res Customer Growth
1"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
1/1/2"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
2"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
3"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
4"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
6"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
8"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
10"	12.73	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
		82	83	83	84	85	86	86	86	87	87	88	
Residential Backflow Fee													
Meter Size													
5/8"x3/4"	$0.90	3,184	3,212	3,241	3,271	3,300	3,330	3,346	3,363	3,380	3,397	3,414	As SF Res Customer Growth
1"	0.90	33	34	34	34	35	35	35	35	35	36	36	As SF Res Customer Growth
1/1/2"	0.90	4	4	4	4	4	4	4	4	4	4	4	As SF Res Customer Growth
2"	0.90	4	4	4	4	4	4	4	4	4	4	4	As SF Res Customer Growth
3"	0.90	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
4"	0.90	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
6"	0.90	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
8"	0.90	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
10"	0.90	0	0	0	0	0	0	0	0	0	0	0	As SF Res Customer Growth
Total SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R Cust.		**3,225**	**3,254**	**3,284**	**3,313**	**3,343**	**3,373**	**3,390**	**3,407**	**3,424**	**3,441**	**3,458**	
Blocks (per 1,000 gal per month)													
0 - 5,000	$1.97	153,837	155,222	156,619	158,028	159,451	160,886	161,690	162,498	163,311	164,128	164,948	As SF Res Consumption Growth
6,000 - 25,000	3.60	157,649	159,068	160,500	161,944	163,402	164,872	165,697	166,525	167,358	168,195	169,035	As SF Res Consumption Growth
> 25,000	5.28	36,304	36,631	36,960	37,293	37,629	37,967	38,157	38,348	38,540	38,732	38,926	As SF Res Consumption Growth
		347,790	350,920	354,079	357,265	360,481	363,725	365,544	367,371	369,208	371,054	372,910	
High Elevation Service Charge													
Zone 1	$0.12	0	0	0	0	0	0	0	0	0	0	0	As SF Res Consumption Growth
Zone 2	0.24	0	0	0	0	0	0	0	0	0	0	0	As SF Res Consumption Growth
Zone 3	0.36	0	0	0	0	0	0	0	0	0	0	0	As SF Res Consumption Growth
Zone 4	0.48	0	0	0	0	0	0	0	0	0	0	0	As SF Res Consumption Growth
Zone 5	0.60	0	0	0	0	0	0	0	0	0	0	0	As SF Res Consumption Growth
		0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Base Charge Revenue		1,337,093	1,349,132	1,361,276	1,373,534	1,385,900	1,398,376	1,405,368	1,412,396	1,419,457	1,426,555	1,433,687	
Volume Charge Revenue		1,062,281	1,071,841	1,081,488	1,091,221	1,101,042	1,110,951	1,116,506	1,122,089	1,127,699	1,133,338	1,139,004	
High Elevation Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
Total Revenue		2,399,374	2,420,973	2,442,764	2,464,755	2,486,942	2,509,327	2,521,874	2,534,485	2,547,157	2,559,893	2,572,691	

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			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	Notes
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C													
Monthly Base Charge													
Meter Size													
5/8"x3/4"	$32.99	168	169	171	172	174	176	176	177	178	179	180	As Non Res Customer Growth
1"	54.84	98	99	100	101	102	103	103	104	104	105	105	As Non Res Customer Growth
1/1/2"	110.28	55	55	56	56	57	57	58	58	58	59	59	As Non Res Customer Growth
2"	162.41	62	63	63	64	64	65	65	66	66	66	66	As Non Res Customer Growth
3"	341.14	16	16	17	17	17	17	17	17	17	17	17	As Non Res Customer Growth
4"	518.41	6	6	6	6	6	6	6	6	6	6	6	As Non Res Customer Growth
6"	976.08	8	8	8	8	8	8	8	9	9	9	9	As Non Res Customer Growth
8"	1,469.44	16	16	16	17	17	17	17	17	17	17	17	As Non Res Customer Growth
10"	2,210.99	4	4	4	4	4	4	4	4	4	4	4	As Non Res Customer Growth
		433	437	441	445	449	453	456	458	460	462	465	
High Elevation Service Charge													
Meter Size													
5/8"x3/4"	$6.82	3	3	3	3	3	3	3	3	3	3	3	As Non Res Customer Growth
1"	6.82	1	1	1	1	1	1	1	2	2	2	2	As Non Res Customer Growth
1/1/2"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
2"	6.82	1	1	1	1	1	1	1	1	1	1	1	As Non Res Customer Growth
3"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
4"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
		5	6	6	6	6	6	6	6	6	6	6	
Big Butte Surcharge													
Meter Size													
5/8"x3/4"	$5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1/1/2"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
2"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
3"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
4"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	

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			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	Notes
Big Butte Surcharge w/ Backflow													
Meter Size													
5/8"x3/4"	$12.73	8	8	8	8	8	8	8	9	9	9	9	As Non Res Customer Growth
1"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1/1/2"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
2"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
3"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
4"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
Total NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C		8	8	8	8	8	8	8	9	9	9	9	
Blocks													
Summer	$3.19	655,922	661,825	667,781	673,791	679,856	685,974	689,404	692,851	696,315	699,797	703,296	As Non Res Consumption Growth
Winter	2.99	440,923	444,891	448,895	452,935	457,012	461,125	463,430	465,748	468,076	470,417	472,769	As Non Res Consumption Growth
		1,096,845	1,106,716	1,116,677	1,126,727	1,136,867	1,147,099	1,152,835	1,158,599	1,164,392	1,170,214	1,176,065	
High Elevation Surcharge													
Zone 1	$0.12	4,101	4,137	4,175	4,212	4,250	4,288	4,310	4,331	4,353	4,375	4,397	As Non Res Consumption Growth
Zone 2	0.24	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 3	0.36	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 4	0.48	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 5	0.60	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
		4,101	**4,137**	**4,175**	**4,212**	**4,250**	**4,288**	**4,310**	**4,331**	**4,353**	**4,375**	**4,397**	
Base Charge Revenue		916,186	924,564	932,967	941,466	949,988	958,663	963,285	967,973	972,842	977,711	982,583	
Volume Charge Revenue		3,410,750	3,441,446	3,472,419	3,503,671	3,535,204	3,567,021	3,584,856	3,602,780	3,620,794	3,638,898	3,657,093	
High Elevation Charge Revenue		940	948	957	965	974	983	989	994	1,000	1,006	1,012	
Total Revenue		4,327,875	4,366,959	4,406,343	4,446,102	4,486,166	4,526,667	4,549,129	4,571,748	4,594,636	4,617,615	4,640,688	

			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
IRRIGATION (Outside City)													
Monthly Base Charge													
Meter Size													
5/8"x3/4"	$32.99	9	9	9	9	9	9	9	9	9	9	9	As Non Res Customer Growth
1"	54.84	7	7	7	7	7	7	8	8	8	8	8	As Non Res Customer Growth
1-1/2"	110.28	4	4	4	4	4	4	4	4	4	4	4	As Non Res Customer Growth
2"	162.41	4	4	4	4	4	4	4	4	4	4	4	As Non Res Customer Growth
3"	341.14	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
4"	518.41	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	976.08	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	1,469.44	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	2,210.99	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
		24	24	24	24	25	25	25	25	25	25	26	
High Elevation Service Charge													
Meter Size													
5/8"x3/4"	$6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1-1/2"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
2"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
3"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
4"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	
Big Butte Surcharge													
Meter Size													
5/8"x3/4"	$5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1-1/2"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
2"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
3"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
4"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	5.13	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth

			Projected										
		FY 26/27	**FY 27/28**	**FY 28/29**	**FY 29/30**	**FY 30/31**	**FY 31/32**	**FY 32/33**	**FY 33/34**	**FY 34/35**	**FY 35/36**	**FY 36/37**	***Notes***
		0	0	0	0	0	0	0	0	0	0	0	
Big Butte Surcharge w/ Backflow													
Meter Size													
5/8"x3/4"	$12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
1-1/2"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
2"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
3"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
4"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
6"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
8"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
10"	12.73	0	0	0	0	0	0	0	0	0	0	0	As Non Res Customer Growth
Total IRRIGATION (Outside City) Cust.		0	0	0	0	0	0	0	0	0	0	0	
Blocks													
Summer	$3.19	18,715	18,883	19,053	19,225	19,398	19,572	19,670	19,769	19,867	19,967	20,067	As Non Res Consumption Growth
Winter	3.19	3,270	3,300	3,329	3,359	3,389	3,420	3,437	3,454	3,472	3,489	3,506	As Non Res Consumption Growth
		21,985	22,183	22,383	22,584	22,787	22,992	23,107	23,223	23,339	23,456	23,573	
High Elevation Surcharge													
Zone 1	$0.12	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 2	0.24	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 3	0.36	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 4	0.48	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
Zone 5	0.60	0	0	0	0	0	0	0	0	0	0	0	As Non Res Consumption Growth
		0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Base Charge Revenue		21,322	21,524	21,726	21,935	22,143	22,352	22,460	22,571	22,683	22,794	22,906	
Volume Charge Revenue		70,132	70,104	70,735	71,371	72,014	72,662	73,025	73,390	73,757	74,126	74,497	
High Elevation Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
Total Revenue		91,454	91,628	92,461	93,306	94,157	95,014	95,485	95,961	96,440	96,920	97,402	

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			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
DISTRICT CUSTOMER - Schedule 5													
Monthly Base Charge													
Meter Size													
5/8"x3/4"	$15.59	74	74	74	74	74	74	74	74	75	75	76	As District Customer Growth
1"	24.58	7	7	7	7	7	7	7	7	7	7	7	As District Customer Growth
1/1/2"	50.98	3	3	3	3	3	3	3	3	3	3	3	As District Customer Growth
2"	76.95	4	4	4	4	4	4	4	4	4	4	4	As District Customer Growth
3"	145.34	1	1	1	1	1	1	1	1	1	1	1	As District Customer Growth
4"	234.13	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
6"	453.87	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
8"	709.71	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
10"	1,093.84	1	1	1	1	1	1	1	1	1	1	1	As District Customer Growth
		90	90	90	90	90	90	90	91	91	92	92	
Residential Backflow Fee													
Meter Size													
5/8"x3/4"	$0.90	60	60	60	60	60	60	60	60	61	61	61	As District Customer Growth
1"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
1/1/2"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
2"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
3"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
4"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
6"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
8"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
10"	0.90	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
		60	60	60	60	60	60	60	60	61	61	61	
Fire Service (Detector Check)													
Meter Size													
2"	$12.26	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
4"	39.48	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
6"	72.36	5	5	5	5	5	5	5	5	5	5	5	As District Customer Growth
8"	110.62	5	5	5	5	5	5	5	5	6	6	6	As District Customer Growth
10"	168.05	0	0	0	0	0	0	0	0	0	0	0	As District Customer Growth
		11	11	11	11	11	11	11	11	11	11	11	
Volume Charges													
Blocks													
Summer	$1.28	43,429	43,820	44,215	44,613	45,014	45,419	45,646	45,875	46,104	46,334	46,566	As District Consumption Growth
Winter	1.08	29,216	29,479	29,744	30,012	30,282	30,554	30,707	30,860	31,015	31,170	31,326	As District Consumption Growth
		72,645	73,299	73,958	74,624	75,296	75,973	76,353	76,735	77,119	77,504	77,892	
Base Charge Revenue		48,567	48,567	48,567	48,567	48,567	48,567	48,894	49,221	49,547	49,877	50,208	
Volume Charge Revenue		87,142	87,927	88,718	89,517	90,322	91,135	91,591	92,049	92,509	92,971	93,436	
Total Revenue		135,710	**136,494**	**137,285**	**138,084**	**138,890**	**139,702**	**140,485**	**141,269**	**142,056**	**142,848**	**143,645**	

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			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
PARTNER CITIES - Schedule 6													
Base Charge													
Meter Size													
2"	$128.34	2	2	2	2	2	2	2	2	2	2	2	As Other Cities Customer Growth
3"	242.60	0	0	0	0	0	0	0	0	0	0	0	As Other Cities Customer Growth
4"	376.49	2	2	2	2	2	2	2	2	2	2	2	As Other Cities Customer Growth
6"	692.28	6	6	6	6	6	6	6	6	6	6	6	As Other Cities Customer Growth
8"	1,060.21	2	2	2	2	2	2	2	2	2	2	2	As Other Cities Customer Growth
10"	1,613.49	10	10	10	10	10	10	10	10	10	10	10	As Other Cities Customer Growth
Volume Charges		22	**22**	**22**	**22**	**22**	**22**	**22**	**22**	**22**	**22**	**23**	
Blocks													
Summer	$1.42	1,762,465	1,778,327	1,794,332	1,810,481	1,826,775	1,843,216	1,852,432	1,861,694	1,871,003	1,880,358	1,889,760	As Other Cities Consumption Growth
Winter	1.22	789,851	796,960	804,133	811,370	818,672	826,040	830,170	834,321	838,493	842,685	846,899	As Other Cities Consumption Growth
		2,552,316	**2,575,287**	**2,598,464**	**2,621,851**	**2,645,447**	**2,669,256**	**2,682,603**	**2,696,016**	**2,709,496**	**2,723,043**	**2,736,658**	
Base Charge Revenue		281,024	281,024	281,024	281,024	281,024	281,024	282,429	283,834	285,239	286,644	288,050	
Volume Charge Revenue		3,466,318	3,497,515	3,528,993	3,560,754	3,592,801	3,625,136	3,643,262	3,661,478	3,679,785	3,698,184	3,716,675	
Total Revenue		3,747,342	**3,778,539**	3,810,017	3,841,778	3,873,825	3,906,160	3,925,691	3,945,312	3,965,024	3,984,829	4,004,725	
INTERMITTENT USERS - Schedule 7													
High Elevation Service Charge													
Meter Size													
5/8"x3/4"	$6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
1"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
1/1/2"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
2"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
3"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
4"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
6"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
8"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
10"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	

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			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	Notes
Residential Backflow Fee													
Meter Size													
5/8"x3/4"	$0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
1"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
1/1/2"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
2"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
3"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
4"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
6"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
8"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
10"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	
Volume Charge													
Summer	$3.19	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
High Elevation Surcharge													
Zone 1	$0.12	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 2	0.24	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 3	0.36	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 4	0.48	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 5	0.60	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Base Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
Volume Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
High Elevation Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
Total Revenue		0	0	0	0	0	0	0	0	0	0	0	

			Projected										
		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
SPECIAL OUTSIDE CUSTOMERS - Schedule 8													
Monthly Base Charge													
Meter Size													
5/8"x3/4"	$32.99	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
1"	54.84	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	
High Elevation Service Charge													
Meter Size													
5/8"x3/4"	$6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
1"	6.82	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	
Residential Backflow Fee													
Meter Size													
5/8"x3/4"	$0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
1"	0.90	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Customer Growth
		0	0	0	0	0	0	0	0	0	0	0	
Volume Charges													
Blocks (per 1,000 gal per month)													
0 - 5,000	$0.00	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
6,000 - 20,000	0.00	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
> 20,000	0.00	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
		0	0	0	0	0	0	0	0	0	0	0	
High Elevation Surcharge													
Zone 1	$0.12	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 2	0.24	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 3	0.36	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 4	0.48	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
Zone 5	0.60	0	0	0	0	0	0	0	0	0	0	0	As Other Customers Consumption Growth
		0	0	0	0	0	0	0	0	0	0	0	
Base Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
Volume Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
High Elevation Charge Revenue		0	0	0	0	0	0	0	0	0	0	0	
Total Revenue		0	0	0	0	0	0	0	0	0	0	0	

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		Projected										
	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	FY 35/36	FY 36/37	*Notes*
Calculated Water Rate Revenue												
Number of Customers												
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R	23,656	23,869	24,084	24,300	24,519	24,740	24,863	24,988	25,113	25,238	25,364	
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C	5,134	5,180	5,227	5,274	5,321	5,369	5,396	5,423	5,450	5,477	5,505	
IRRIGATION (Inside-City)	449	453	457	461	465	469	472	474	476	479	481	
FIRE STANDBY SERVICE (Inside-City) - Schedule 1	556	561	566	571	576	581	584	587	590	593	596	
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R	3,226	3,255	3,285	3,314	3,344	3,374	3,391	3,408	3,425	3,442	3,459	
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C	433	437	441	445	449	453	456	458	460	462	465	
IRRIGATION (Outside City)	24	24	24	24	25	25	25	25	25	25	26	
FIRE STANDBY SERVICE (Outside-City) - Schedule 3	94	94	95	96	97	98	98	99	99	100	100	
DISTRICT CUSTOMER - Schedule 5	90	90	90	90	90	90	90	91	91	92	92	
PARTNER CITIES - Schedule 6	22	22	22	22	22	22	22	22	22	22	23	
INTERMITTENT USERS - Schedule 7	0	0	0	0	0	0	0	0	0	0	0	
SPECIAL OUTSIDE CUSTOMERS - Schedule 8	0	0	0	0	0	0	0	0	0	0	0	
	33,683	**33,985**	**34,290**	**34,598**	**34,908**	**35,221**	**35,397**	**35,574**	**35,752**	**35,931**	**36,111**	
Consumption (kgal)												
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R	3,049,342	3,076,786	3,104,477	3,132,418	3,160,610	3,189,055	3,205,000	3,221,025	3,237,130	3,253,316	3,269,583	
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C	1,971,250	1,988,991	2,006,892	2,024,954	2,043,179	2,061,567	2,071,875	2,082,235	2,092,646	2,103,109	2,113,625	
IRRIGATION (Inside-City)	501,378	505,891	510,444	515,038	519,673	524,350	526,972	529,607	532,255	534,916	537,590	
FIRE STANDBY SERVICE (Inside-City) - Schedule 1	0	0	0	0	0	0	0	0	0	0	5	
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R	347,790	350,920	354,079	357,265	360,481	363,725	365,544	367,371	369,208	371,054	372,910	
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C	1,096,845	1,106,716	1,116,677	1,126,727	1,136,867	1,147,099	1,152,835	1,158,599	1,164,392	1,170,214	1,176,065	
IRRIGATION (Outside City)	21,985	22,183	22,383	22,584	22,787	22,992	23,107	23,223	23,339	23,456	23,573	
FIRE STANDBY SERVICE (Outside-City) - Schedule 3	0	0	0	0	0	0	0	0	0	0	5	
DISTRICT CUSTOMER - Schedule 5	72,645	73,299	73,958	74,624	75,296	75,973	76,353	76,735	77,119	77,504	77,892	
PARTNER CITIES - Schedule 6	2,552,316	2,575,287	2,598,464	2,621,851	2,645,447	2,669,256	2,682,603	2,696,016	2,709,496	2,723,043	2,736,658	
INTERMITTENT USERS - Schedule 7	0	0	0	0	0	0	0	0	0	0	0	
SPECIAL OUTSIDE CUSTOMERS - Schedule 8	0	0	0	0	0	0	0	0	0	0	0	
PUMPING	1,340,925	1,352,993	1,365,170	1,377,456	1,389,854	1,402,362	1,409,374	1,416,421	1,423,503	1,430,621	1,437,774	
	10,954,476	**11,053,066**	**11,152,544**	**11,252,917**	**11,354,193**	**11,456,381**	**11,513,663**	**11,571,231**	**11,629,087**	**11,687,232**	**11,745,679**	
		0.9%	**0.9%**	**0.9%**	**0.9%**	**0.9%**	**0.5%**	**0.5%**	**0.5%**	**0.5%**	**0.5%**	
Total Revenue												
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R	13,965,286	14,090,972	14,217,791	14,345,748	14,474,857	14,605,122	14,678,155	14,751,557	14,825,322	14,899,453	14,970,935	
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C	7,510,421	7,578,042	7,646,241	7,715,042	7,784,507	7,854,570	7,893,831	7,933,268	7,972,906	8,012,754	8,052,784	
IRRIGATION (Inside-City)	1,534,999	1,548,808	1,562,724	1,576,820	1,591,038	1,605,376	1,613,402	1,621,467	1,629,574	1,637,730	1,631,251	
FIRE STANDBY SERVICE (Inside-City) - Schedule 1	$594,999	$600,346	$605,741	$611,205	$616,728	$622,291	$625,388	$628,525	$631,668	$634,825	$637,989	
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R	2,399,374	2,420,973	2,442,764	2,464,755	2,486,942	2,509,327	2,521,874	2,534,485	2,547,157	2,559,893	2,572,691	
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C	4,326,935	4,366,011	4,405,386	4,445,137	4,485,192	4,525,684	4,548,141	4,570,753	4,593,636	4,616,609	4,639,676	
IRRIGATION (Outside City)	91,454	91,628	92,461	93,306	94,157	95,014	95,485	95,961	96,440	96,920	97,402	
FIRE STANDBY SERVICE (Outside-City) - Schedule 3	191,844	193,587	195,357	197,127	198,925	200,722	201,743	202,763	203,784	204,860	185,812	
DISTRICT CUSTOMER - Schedule 5	135,710	136,494	137,285	138,084	138,890	139,702	140,485	141,269	142,056	142,848	143,645	
PARTNER CITIES - Schedule 6	3,747,342	3,778,539	3,810,017	3,841,778	3,873,825	3,906,160	3,925,691	3,945,312	3,965,024	3,984,829	4,004,725	
INTERMITTENT USERS - Schedule 7	0	0	0	0	0	0	0	0	0	0	0	
SPECIAL OUTSIDE CUSTOMERS - Schedule 8	0	0	0	0	0	0	0	0	0	0	0	
PUMPING	708,514	714,892	721,327	727,818	734,370	740,980	744,687	748,413	752,157	755,919	759,621	
	$35,206,880	**$35,520,292**	**$35,837,093**	**$36,156,821**	**$36,479,430**	**$36,804,949**	**$36,988,880**	**$37,173,774**	**$37,359,725**	**$37,546,639**	**$37,696,531**	

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - Fire Standby Service (Inside-City) - Schedule 1

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	0	0.00%	1.00	0	0.00%	1.00	0	0.00%	1.00	0	0.00%
1"	0	0.00%	2.00	0	0.00%	1.50	0	0.00%	1.00	0	0.00%
1/1/2"	0	0.00%	5.00	0	0.00%	2.70	0	0.00%	1.00	0	0.00%
2"	0	0.00%	8.00	0	0.00%	3.60	0	0.00%	1.00	0	0.00%
3"	0	0.00%	15.00	0	0.00%	10.80	0	0.00%	1.00	0	0.00%
4"	0	0.00%	25.00	0	0.00%	13.80	0	0.00%	2.00	0	0.00%
6"	0	0.00%	50.00	0	0.00%	23.50	0	0.00%	2.00	0	0.00%
8"	0	0.00%	80.00	0	0.00%	30.00	0	0.00%	2.00	0	0.00%
10"	0	0.00%	125.00	0	0.00%	40.00	0	0.00%	2.00	0	0.00%
2 F.S.	15	2.69%	1.20	18	0.52%	1.00	15	1.00%	1.00	15	2.69%
4 F.S.	258	46.88%	3.75	968	28.44%	1.90	491	32.94%	1.00	258	46.88%
6 F.S.	212	38.52%	7.50	1,591	46.73%	3.30	700	47.01%	1.00	212	38.52%
8 F.S.	60	10.82%	12.00	715	21.00%	4.20	250	16.80%	1.00	60	10.82%
10 F.S.	6	1.09%	18.75	113	3.30%	5.60	34	2.26%	1.00	6	1.09%
12 F.S.	0	0.00%	28.25	0	0.00%	7.50	0	0.00%	1.00	0	0.00%
Totals	551	100.00%		3,405	100.00%		1,490	100.00%		551	100.00%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - Single-Family Residential (Inside-City) - Schedule 2R

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	22,052	94.06%	1.00	22,052	87.26%	1.00	22,052	90.69%	1.00	22,052	94.06%
1"	1,264	5.39%	2.00	2,527	10.00%	1.50	1,895	7.80%	1.00	1,264	5.39%
1/1/2"	116	0.49%	5.00	580	2.30%	2.70	313	1.29%	1.00	116	0.49%
2"	12	0.05%	8.00	97	0.38%	3.60	44	0.18%	1.00	12	0.05%
3"	1	0.00%	15.00	15	0.06%	10.80	11	0.04%	1.00	1	0.00%
4"	0	0.00%	25.00	0	0.00%	13.80	0	0.00%	2.00	0	0.00%
6"	0	0.00%	50.00	0	0.00%	23.50	0	0.00%	2.00	0	0.00%
8"	0	0.00%	80.00	0	0.00%	30.00	0	0.00%	2.00	0	0.00%
10"	0	0.00%	125.00	0	0.00%	40.00	0	0.00%	2.00	0	0.00%
2 F.S.	0	0.00%	1.20	0	0.00%	1.00	0	0.00%	1.00	0	0.00%
4 F.S.	0	0.00%	3.75	0	0.00%	1.90	0	0.00%	1.00	0	0.00%
6 F.S.	0	0.00%	7.50	0	0.00%	3.30	0	0.00%	1.00	0	0.00%
8 F.S.	0	0.00%	12.00	0	0.00%	4.20	0	0.00%	1.00	0	0.00%
10 F.S.	0	0.00%	18.75	0	0.00%	5.60	0	0.00%	1.00	0	0.00%
Totals	23,445	100.00%		25,271	100.00%		24,315	100.00%		23,445	100.00%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - Nonresidential & Multifamily (Inside-City) - Schedule 2C

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	2,568	50.47%	1.00	2,568	18.22%	1.00	2,568	27.90%	1.00	2,568	50.19%
1"	1,394	27.40%	2.00	2,789	19.79%	1.50	2,092	22.72%	1.00	1,394	27.25%
1/1/2"	502	9.87%	5.00	2,512	17.83%	2.70	1,357	14.74%	1.00	502	9.82%
2"	512	10.06%	8.00	4,094	29.05%	3.60	1,842	20.01%	1.00	512	10.00%
3"	83	1.64%	15.00	1,249	8.86%	10.80	899	9.77%	1.00	83	1.63%
4"	24	0.48%	25.00	606	4.30%	13.80	335	3.64%	2.00	49	0.95%
6"	2	0.05%	50.00	115	0.81%	23.50	54	0.59%	2.00	5	0.09%
8"	2	0.04%	80.00	160	1.14%	30.00	60	0.65%	2.00	4	0.08%
10"	0	0.00%	125.00	0	0.00%	40.00	0	0.00%	2.00	0	0.00%
2 F.S.	0	0.00%	1.20	0	0.00%	1.00	0	0.00%	1.00	0	0.00%
4 F.S.	0	0.00%	3.75	0	0.00%	1.90	0	0.00%	1.00	0	0.00%
6 F.S.	0	0.00%	7.50	0	0.00%	3.30	0	0.00%	1.00	0	0.00%
8 F.S.	0	0.00%	12.00	0	0.00%	4.20	0	0.00%	1.00	0	0.00%
10 F.S.	0	0.00%	18.75	0	0.00%	5.60	0	0.00%	1.00	0	0.00%
Totals	5,088	100.00%		14,092	100.00%		9,206	100.00%		5,117	100.00%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - Fire Standby Service (Outside-City) - Schedule 3

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	0	0.00%	1.00	0	0.00%	1.25	0	0.00%	1.50	0	0.00%
1"	0	0.00%	2.00	0	0.00%	1.88	0	0.00%	1.50	0	0.00%
1/1/2"	0	0.00%	5.00	0	0.00%	3.38	0	0.00%	1.50	0	0.00%
2"	0	0.00%	8.00	0	0.00%	4.50	0	0.00%	1.50	0	0.00%
3"	0	0.00%	15.00	0	0.00%	13.50	0	0.00%	1.50	0	0.00%
4"	0	0.00%	25.00	0	0.00%	17.25	0	0.00%	3.00	0	0.00%
6"	0	0.00%	50.00	0	0.00%	29.38	0	0.00%	3.00	0	0.00%
8"	0	0.00%	80.00	0	0.00%	37.50	0	0.00%	3.00	0	0.00%
10"	0	0.00%	125.00	0	0.00%	50.00	0	0.00%	3.00	0	0.00%
2 F.S.	1	1.17%	1.20	1	0.18%	1.25	1	0.35%	1.50	2	1.17%
4 F.S.	29	31.29%	3.75	109	14.94%	2.38	69	17.77%	1.50	44	31.29%
6 F.S.	29	31.38%	7.50	218	29.96%	4.13	120	30.95%	1.50	44	31.38%
8 F.S.	25	27.25%	12.00	303	41.62%	5.25	133	34.20%	1.50	38	27.25%
10 F.S.	5	5.58%	18.75	97	13.31%	7.00	36	9.33%	1.50	8	5.58%
12 F.S.	3	3.33%	28.25			9.30	29	0.00%	1.50	5	0.00%
Totals	93	100.00%		728	100.00%		388	92.60%		139	96.67%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - Single-Family Residential (Outside-City) - Schedule 4R

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	3,160	98.84%	1.00	3,160	97.34%	1.25	3,950	98.12%	1.50	4,740	98.84%
1"	33	1.04%	2.00	67	2.05%	1.88	62	1.55%	1.50	50	1.04%
1/1/2"	4	0.13%	5.00	20	0.62%	3.38	14	0.34%	1.50	6	0.13%
2"	0	0.00%	8.00	0	0.00%	4.50	0	0.00%	1.50	0	0.00%
3"	0	0.00%	15.00	0	0.00%	13.50	0	0.00%	1.50	0	0.00%
4"	0	0.00%	25.00	0	0.00%	17.25	0	0.00%	3.00	0	0.00%
6"	0	0.00%	50.00	0	0.00%	29.38	0	0.00%	3.00	0	0.00%
8"	0	0.00%	80.00	0	0.00%	37.50	0	0.00%	3.00	0	0.00%
10"	0	0.00%	125.00	0	0.00%	50.00	0	0.00%	3.00	0	0.00%
2 F.S.	0	0.00%	1.20	0	0.00%	1.25	0	0.00%	1.50	0	0.00%
4 F.S.	0	0.00%	3.75	0	0.00%	2.38	0	0.00%	1.50	0	0.00%
6 F.S.	0	0.00%	7.50	0	0.00%	4.13	0	0.00%	1.50	0	0.00%
8 F.S.	0	0.00%	12.00	0	0.00%	5.25	0	0.00%	1.50	0	0.00%
10 F.S.	0	0.00%	18.75	0	0.00%	7.00	0	0.00%	1.50	0	0.00%
Totals	3,198	100.00%		3,247	100.00%		4,026	100.00%		4,796	100.00%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - Nonresidential & Multifamily (Outside-City) - Schedule 4C

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	166	38.72%	1.00	166	4.50%	1.25	208	9.42%	1.50	250	35.88%
1"	97	22.65%	2.00	195	5.26%	1.88	182	8.27%	1.50	146	20.99%
1/1/2"	54	12.67%	5.00	272	7.36%	3.38	184	8.32%	1.50	82	11.74%
2"	61	14.31%	8.00	492	13.30%	4.50	277	12.54%	1.50	92	13.26%
3"	16	3.74%	15.00	241	6.53%	13.50	217	9.84%	1.50	24	3.47%
4"	6	1.40%	25.00	150	4.06%	17.25	104	4.69%	3.00	18	2.59%
6"	8	1.86%	50.00	400	10.82%	29.38	235	10.65%	3.00	24	3.45%
8"	16	3.72%	80.00	1,280	34.63%	37.50	600	27.20%	3.00	48	6.90%
10"	4	0.93%	125.00	500	13.53%	50.00	200	9.07%	3.00	12	1.73%
2 F.S.	0	0.00%	1.20	0	0.00%	1.25	0	0.00%	1.50	0	0.00%
4 F.S.	0	0.00%	3.75	0	0.00%	2.38	0	0.00%	1.50	0	0.00%
6 F.S.	0	0.00%	7.50	0	0.00%	4.13	0	0.00%	1.50	0	0.00%
8 F.S.	0	0.00%	12.00	0	0.00%	5.25	0	0.00%	1.50	0	0.00%
10 F.S.	0	0.00%	18.75	0	0.00%	7.00	0	0.00%	1.50	0	0.00%
Totals	430	100.00%		3,696	100.00%		2,206	100.00%		695	100.00%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - District Customer - Schedule 5

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	74	73.57%	1.00	74	19.49%	1.00	74	37.39%	1.50	111	72.84%
1"	7	6.90%	2.00	14	3.66%	1.50	10	5.26%	1.50	10	6.83%
1/1/2"	3	2.99%	5.00	15	3.96%	2.70	8	4.11%	1.50	5	2.96%
2"	4	3.99%	8.00	32	8.46%	3.60	14	7.30%	1.50	6	3.95%
3"	1	1.00%	15.00	15	3.96%	10.80	11	5.48%	1.50	2	0.99%
4"	0	0.00%	25.00	0	0.00%	13.80	0	0.00%	3.00	0	0.00%
6"	0	0.00%	50.00	0	0.00%	23.50	0	0.00%	3.00	0	0.00%
8"	0	0.00%	80.00	0	0.00%	30.00	0	0.00%	3.00	0	0.00%
10"	1	1.00%	125.00	125	33.04%	40.00	40	20.28%	3.00	3	1.98%
2 F.S.	0	0.00%	1.20	0	0.00%	1.00	0	0.00%	1.50	0	0.00%
4 F.S.	0	0.00%	3.75	0	0.00%	1.90	0	0.00%	1.50	0	0.00%
6 F.S.	5	5.15%	7.50	39	10.24%	3.30	17	8.64%	1.50	8	5.10%
8 F.S.	5	5.40%	12.00	65	17.18%	4.20	23	11.54%	1.50	8	5.35%
10 F.S.	0	0.00%	18.75	0	0.00%	5.60	0	0.00%	1.50	0	0.00%
Totals	100	100.00%		378	100.00%		197	100.00%		152	100.00%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 6 / Meters
Meters - Partner Cities - Schedule 6

	Actual Customer		Capacity			Maintenance Cost			Meter Reading		
Meter Size	Number of Meters	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total	Weighting Factor	Weighted Customer	% of Total
5/8"x3/4"	0	0.00%	1.00	0	0.00%	1.00	0	0.00%	1.50	0	0.00%
1"	0	0.00%	2.00	0	0.00%	1.50	0	0.00%	1.50	0	0.00%
1/1/2"	0	0.00%	5.00	0	0.00%	2.70	0	0.00%	1.50	0	0.00%
2"	2	9.09%	8.00	16	0.90%	3.60	7	1.13%	1.50	3	4.76%
3"	0	0.00%	15.00	0	0.00%	10.80	0	0.00%	1.50	0	0.00%
4"	2	9.09%	25.00	50	2.82%	13.80	28	4.34%	3.00	6	9.52%
6"	6	27.27%	50.00	300	16.89%	23.50	141	22.18%	3.00	18	28.57%
8"	2	9.09%	80.00	160	9.01%	30.00	60	9.44%	3.00	6	9.52%
10"	10	45.45%	125.00	1,250	70.38%	40.00	400	62.91%	3.00	30	47.62%
2 F.S.	0	0.00%	1.20	0	0.00%	1.00	0	0.00%	1.50	0	0.00%
4 F.S.	0	0.00%	3.75	0	0.00%	1.90	0	0.00%	1.50	0	0.00%
6 F.S.	0	0.00%	7.50	0	0.00%	3.30	0	0.00%	1.50	0	0.00%
8 F.S.	0	0.00%	12.00	0	0.00%	4.20	0	0.00%	1.50	0	0.00%
10 F.S.	0	0.00%	18.75	0	0.00%	5.60	0	0.00%	1.50	0	0.00%
Totals	22	100.00%		1,776	100.00%		636	100.00%		63	100.00%

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 7 / Base Allocation
Development of the Base Allocation Factor

Customer Class	FY2025/26 Consumption in kgal	Unaccounted Water (Kgal) [1] [2]	Net Water Delivered (Kgal) (Flow+Losses)	Base Consumption (MGD) [3]	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail
Inside City									
Single-Family Residential (Inside-City) - Schedule 2R	3,049,342	564,128	3,613,471	9.90	32.78%	43.63%	0.00%	55.22%	0.00%
Nonresidential & Multifamily (Inside-City) - Schedule 2C	1,971,250	364,681	2,335,931	6.40	21.19%	28.21%	0.00%	35.70%	0.00%
Irrigation (Inside-City)	501,378	92,755	594,133	1.63	5.39%	7.17%		9.08%	
Fire Standby Service (Inside-City) - Schedule 1	0	0	0	0.00	0.00%	0.00%	0.00%	0.00%	0.00%
Outside City									
Single-Family Residential (Outside-City) - Schedule 4R	347,790	64,341	412,131	1.13	3.74%	4.98%	0.00%	0.00%	23.71%
Nonresidential & Multifamily (Outside-City) - Schedule 4C	1,096,845	202,916	1,299,761	3.56	11.79%	15.69%	0.00%	0.00%	74.79%
Irrigation (Outside City)	21,985	4,067	26,052	0.07	0.24%	0.31%			1.50%
Fire Standby Service (Outside-City) - Schedule 3	0	0	0	0.00	0.00%	0.00%	0.00%	0.00%	0.00%
Wholesale									
District Customer - Schedule 5	72,645	13,439	86,084	0.24	0.78%	0.00%	3.14%	0.00%	0.00%
Partner Cities - Schedule 6	2,552,316	103,245	2,655,561	7.28	24.09%	0.00%	96.86%	0.00%	0.00%
Pumping	0	0	0	0.00	0.00%	0.00%	0.00%	0.00%	0.00%
Total Consumption	9,613,551	1,409,574	11,023,125	30.20	100.00%	100.00%	100.00%	100.00%	100.00%
FY 2025/26 Production [3]	26,338		11,041,740	30.25					

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 8 / Peak Day Allocation
Development of the Peak-Day Capacity Allocation Factor

Customer Class	Average Consumption (MGD)	Peaking Factors [1]	Peak Day Use (MGD)	Total Extra-Capacity (MGD)	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail
Inside City									
Single-Family Residential (Inside-City) - Schedule 2R	9.90	1.92	18.99	9.09	35.91%	51.46%	0.00%	62.06%	0.00%
Nonresidential & Multifamily (Inside-City) - Schedule 2C	6.40	1.43	9.16	2.76	10.89%	15.61%	0.00%	18.82%	0.00%
Irrigation (Inside-City)	1.63	2.43	3.95	2.32	9.17%	13.14%	0.00%	15.84%	0.00%
Fire Standby Service (Inside-City) - Schedule 1	0.00	0.00	0.00	0.48	1.90%	2.72%	0.00%	3.28%	0.00%
Outside City									
Single-Family Residential (Outside-City) - Schedule 4R	1.13	1.92	2.17	1.04	4.10%	5.88%	0.00%	0.00%	34.42%
Nonresidential & Multifamily (Outside-City) - Schedule 4C	3.56	1.48	5.27	1.71	6.76%	9.69%	0.00%	0.00%	56.76%
Irrigation (Outside City)	0.07	2.21	0.16	0.09	0.34%	0.49%	0.00%	0.00%	2.85%
Fire Standby Service (Outside-City) - Schedule 3	0.00	0.00	0.00	0.18	0.71%	1.02%	0.00%	0.00%	5.97%
Wholesale									
District Customer - Schedule 5	0.24	1.69	0.40	0.16	0.64%	0.00%	2.12%	0.00%	0.00%
Partner Cities - Schedule 6	7.28	2.03	14.76	7.49	29.58%	0.00%	97.88%	0.00%	0.00%
Pumping	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%
Totals	30.20	1.82	54.86	25.32	100.00%	100.00%	100.00%	100.00%	100.00%
Historical Peak Day [2]		1.82	54.9						
Allocation Factor					(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-DistCities)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)

[1] Peaking factors calculated based on the average of the highest two peak months divided by the monthly average.
[2] System peak day; 7/2/2025

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 9 / Peak Hour Allocation
Development of the Peak-Hour Capacity Allocation Factor

Customer Class	Peak Day Use (MGD)	Peaking Factors [1]	Peak Hour Use (MGD)	Total Extra-Capacity (MGD)	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail
Inside City									
Single-Family Residential (Inside-City) - Schedule 2R	18.99	1.93	36.59	17.60	53.45%	53.91%	0.00%	63.55%	0.00%
Nonresidential & Multifamily (Inside-City) - Schedule 2C	9.16	1.44	13.16	4.00	12.16%	12.26%	0.00%	14.45%	0.00%
Irrigation (Inside-City)	3.95	2.44	9.62	5.67	17.23%	17.37%	0.00%	20.48%	0.00%
Fire Standby Service (Inside-City) - Schedule 1	0.00	0.00	0.00	0.42	1.28%	1.29%	0.00%	1.52%	0.00%
Outside City									
Single-Family Residential (Outside-City) - Schedule 4R	2.17	1.93	4.18	2.01	6.11%	6.16%	0.00%	0.00%	40.61%
Nonresidential & Multifamily (Outside-City) - Schedule 4C	5.27	1.49	7.84	2.57	7.81%	7.87%	0.00%	0.00%	51.89%
Irrigation (Outside City)	0.16	2.22	0.35	0.19	0.58%	0.59%	0.00%	0.00%	3.86%
Fire Standby Service (Outside-City) - Schedule 3	0.00	0.00	0.00	0.18	0.55%	0.55%	0.00%	0.00%	3.63%
Wholesale									
District Customer - Schedule 5	0.40	1.69	0.67	0.28	0.84%	0.00%	100.00%	0.00%	0.00%
Partner Cities - Schedule 6	14.76	1.00	14.76	0.00	0.00%	0.00%	0.00%	0.00%	0.00%
Pumping	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%
Totals	54.86	1.59	87.19	32.93	100.00%	100.00%	100.00%	100.00%	100.00%
Historical Peak Hour [2]		1.59	87.19						
Allocation Factor					(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-DistCities)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)

[1] Peaking factors calculated based on the historical peak month divided by the monthly average.
[1] Peaking factors calculated based on the historical peak month divided by the monthly average.
[2] System peak hour; 8/26/2025 6:00:00 AM

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 10 / Customer Allocation
Development of the Customer Allocation Factor

	Actual Customer						Meter Capacity					
Customer Class	Number of Meters	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail	Weighted Customer	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail
Inside City												
Single-Family Residential (Inside-City) - Schedule 2R	23,445	70.21%	70.46%	0.00%	79.40%	0.00%	25,271	46.61%	48.54%	0.00%	57.02%	0.00%
Nonresidential & Multifamily (Inside-City) - Schedule 2C	5,088	15.24%	15.29%	0.00%	17.23%	0.00%	14,092	25.99%	27.07%	0.00%	31.80%	0.00%
Irrigation (Inside-City)	445	1.33%	1.34%	0.00%	1.51%	0.00%	1,549	2.86%	2.98%	0.00%	3.50%	0.00%
Fire Standby Service (Inside-City) - Schedule 1	551	1.65%	1.66%	0.00%	1.87%	0.00%	3,405	6.28%	6.54%	0.00%	7.68%	0.00%
Outside City												
Single-Family Residential (Outside-City) - Schedule 4R	3,198	9.58%	9.61%	0.00%	0.00%	85.42%	3,247	5.99%	6.24%	0.00%	0.00%	41.92%
Nonresidential & Multifamily (Outside-City) - Schedule 4C	430	1.29%	1.29%	0.00%	0.00%	11.48%	3,696	6.82%	7.10%	0.00%	0.00%	47.72%
Irrigation (Outside City)	24	0.07%	0.07%	0.00%	0.00%	0.63%	75	0.14%	0.14%	0.00%	0.00%	0.96%
Fire Standby Service (Outside-City) - Schedule 3	93	0.28%	0.28%	0.00%	0.00%	2.48%	728	1.34%	1.40%	0.00%	0.00%	9.40%
Wholesale												
District Customer - Schedule 5	100	0.30%	0.00%	82.00%	0.00%	0.00%	378	0.70%	0.00%	17.56%	0.00%	0.00%
Partner Cities - Schedule 6	22	0.07%	0.00%	18.00%	0.00%	0.00%	1,776	3.28%	0.00%	82.44%	0.00%	0.00%
Pumping	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%	0.00%	0.00%
Totals	33,394	100.00%	100.00%	100.00%	100.00%	100.00%	54,217	100.00%	100.00%	100.00%	100.00%	100.00%
Allocation Factor		(AC-ALL)	(AC-Retail)	(AC-DistCities)	(AC-InRetail)	(AC-OutRetail)		(WCA-ALL)	(WCA-Retail)	(WCA-DistCities)	(WCA-InRetail)	(WCA-OutRetail)

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 10 / Customer Allocation
Development of the Customer Allocation Factor

Customer Class	Maintenance Cost						Meter Reading					
	Weighted Customer	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail	Weighted Customer	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail
Inside City												
Single-Family Residential (Inside-City) - Schedule 2R	24,315	55.97%	57.07%	0.00%	67.67%	0.00%	23,445	66.15%	66.55%	0.00%	79.30%	0.00%
Nonresidential & Multifamily (Inside-City) - Schedule 2C	9,206	21.19%	21.61%	0.00%	25.62%	0.00%	5,117	14.44%	14.52%	0.00%	17.31%	0.00%
Irrigation (Inside-City)	923	2.12%	2.17%	0.00%	2.57%	0.00%	451	0.00%	1.28%	0.00%	1.52%	0.00%
Fire Standby Service (Inside-City) - Schedule 1	1,490	3.43%	3.50%	0.00%	4.15%	0.00%	551	1.55%	1.56%	0.00%	1.86%	0.00%
Outside City												
Single-Family Residential (Outside-City) - Schedule 4R	4,026	9.27%	9.45%	0.00%	0.00%	60.31%	4,796	13.53%	13.61%	0.00%	0.00%	84.65%
Nonresidential & Multifamily (Outside-City) - Schedule 4C	2,206	5.08%	5.18%	0.00%	0.00%	33.05%	695	1.96%	1.97%	0.00%	0.00%	12.27%
Irrigation (Outside City)	55	0.13%	0.13%	0.00%	0.00%	0.83%	35	0.00%	0.10%	0.00%	0.00%	0.62%
Fire Standby Service (Outside-City) - Schedule 3	388	0.89%	0.91%	0.00%	0.00%	5.81%	139	0.39%	0.39%	0.00%	0.00%	2.45%
Wholesale												
District Customer - Schedule 5	197	0.45%	0.00%	23.68%	0.00%	0.00%	152	0.43%	0.00%	70.68%	0.00%	0.00%
Partner Cities - Schedule 6	636	1.46%	0.00%	76.32%	0.00%	0.00%	63	0.18%	0.00%	29.32%	0.00%	0.00%
Pumping	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%	0.00%	0.00%
Totals	43,442	100.00%	100.00%	100.00%	100.00%	100.00%	35,444	98.63%	100.00%	100.00%	100.00%	100.00%
Allocation Factor		(WCMS-ALL)	(WCMS-Retail)	(WCMS-DistCities)	(WCMS-InRetail)	(WCMS-OutRetail)		(WCMR-ALL)	(WCMR-Retail)	(WCMR-DistCities)	(WCMR-InRetail)	(WCMR-OutRetail)

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 11 / Fire Protection Allocation
Development of the Public Fire Protection Allocation Factor

Customer Class	Number of Meters	Fire Prot. Requirements (gals/min) [1]	Duration (minutes) [1]	Total FP Requirements (1,000 g/min)	% of Total - ALL	% of Total - Retail	% of Total - Wholesale	% of Total - Inside Retail	% of Total - Outside Retail
Inside City									
Single-Family Residential (Inside-City) - Schedule 2R	23,445	1,500	60	2,110,039	44.66%	44.75%	0.00%	49.68%	0.00%
Nonresidential & Multifamily (Inside-City) - Schedule 2C	5,088	3,500	120	2,137,065	45.24%	45.32%	0.00%	50.32%	0.00%
Irrigation (Inside-City)	445	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Standby Service (Inside-City) - Schedule 1	551	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%
Outside City									
Single-Family Residential (Outside-City) - Schedule 4R	3,198	1,500	60	287,775	6.09%	6.10%	0.00%	0.00%	61.46%
Nonresidential & Multifamily (Outside-City) - Schedule 4C	430	3,500	120	180,425	3.82%	3.83%	0.00%	0.00%	38.54%
Irrigation (Outside City)	24	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Standby Service (Outside-City) - Schedule 3	93	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%
Wholesale									
District Customer - Schedule 5	100	1,500	60	9,023	0.19%	0.00%	100.00%	0.00%	0.00%
Partner Cities - Schedule 6	22	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%
Pumping	0	0	0	0	0.00%	0.00%	0.00%	0.00%	0.00%
Total	33,394			4,724,326	100.00%	100.00%	100.00%	100.00%	100.00%
Allocation Factor					(FP-ALL)	(FP-Retail)	(FP-DistCities)	(FP-InRetail)	(FP-OutRetail)

[1] Based on typical industry standards for fire protection requirements.

Medford Water Commission *Page 1 of 1*
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 12 / Revenue Related Allocation
Development of the Revenue Related Allocation Factor

Customer Class	Projected FY 26/27 Revenue	% of Total
Inside City		
Single-Family Residential (Inside-City) - Schedule 2R	$13,965,286	39.67%
Nonresidential & Multifamily (Inside-City) - Schedule 2C	7,510,421	21.33%
Irrigation (Inside-City)	1,534,999	4.36%
Fire Standby Service (Inside-City) - Schedule 1	594,999	1.69%
Outside City		
Single-Family Residential (Outside-City) - Schedule 4R	2,399,374	6.82%
Nonresidential & Multifamily (Outside-City) - Schedule 4C	4,326,935	12.29%
Irrigation (Outside City)	91,454	0.26%
Fire Standby Service (Outside-City) - Schedule 3	191,844	0.54%
Wholesale		
District Customer - Schedule 5	135,710	0.39%
Partner Cities - Schedule 6	3,747,342	10.64%
Pumping	708,514	2.01%
Total Rate Revenues	$35,206,880	100.00%
Allocation Factor		(RR)

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 13 / Fire Storage and Commodity/Capacity

Distribution Storage

Fire Flow Requirements	hrs.	4.00	Assumes two fire events	
	gpm	7,000		
Total Fire Flow Capacity		1,680,000	0.05	Public Fire Protection (FP)
Total Storage Capacity		36,220,000	0.95	Capacity (CAP)

Source of Supply	**Demand**	**Capacity/Commodity**	
All Customers			
Average Day	30.20	55.0%	Commodity (COMM)
Peak Day	54.86	45.0%	Capacity (CAP = (1-COMM))

Medford Water Commission
Water Financial Plan & COSA
Development of Allocation Factors
Exhibit 14 / Distribution Main Analysis

Main Size	Length (ft)	Replacement $	Total	
1	0	300.00	-	
2	14,292	300.00	4,287,600.00	25,399.25
2.5	0	300.00	-	
3	4,503	300.00	1,350,900.00	35,058.00
4	196,648	300.00	58,994,400.00	1,682,408.96
6	721,730	375.00	270,648,750.00	5,439,479.17
8	978,096	470.00	459,705,120.00	26,725,490.00
10	105,601	490.00	51,744,490.00	1,747,623.84
12	345,005	510.00	175,952,550.00	19,606,616.11
14	31,789	540.00	17,166,060.00	745,505.28
16	123,920	580.00	71,873,600.00	4,222,807.17
18	8,256	620.00	5,118,720.00	323,467.40
20	42,996	660.00	28,377,360.00	601,029.50
22	437	700.00	305,900.00	
23	5,022	740.00	3,716,280.00	
24	97,778	760.00	74,311,280.00	1,021,440.42
30	31,275	920.00	28,773,000.00	24,545.73
36	59,712	1,110.00	66,280,320.00	1,078,155.46
42	21,957	1,310.00	28,763,670.00	
48	11,274	1,510.00	17,023,740.00	4648996.08
60	0	1,400.00	-	85567.29
	2,800,291		1,364,393,740.00	[4]
Total Distribution Lines	2,365,875		1,022,683,810.00	

Actual Customer

Total @ 2" Equivalent [1]	709,762,500	
[1] as Percentage of Total Cost	69.0%	(AC)

Capacity

Cost for 2" - 8" [2]	794,986,770	
Equivalent 8" Cost for > 8" [3]	211,784,820	
([1]+[2]-[3])/[4]	29.0%	(CAP)

Fire Protection

1-(COMM)-(CAP)	2.0%	(FP)

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 15 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2026	Base					Extra-Capacity Peak-Day					Extra-Capacity Peak-Hour				
			All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Source of Supply																	
Reservoir Land	*301*	$3,250	$3,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	*302*	2,398,691	2,398,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	*315*	1,468,225	1,468,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	3,319,736	3,319,736	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317.1*	885,909	885,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	*3180*	110,863	110,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*3190*	194,832	194,832	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	*3200*	52,150	52,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$8,433,656	$8,433,656	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	*304*	$1,769,037	$973,852	$0	$0	$0	$0	$795,185	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	*304.2*	83,976	0	47,996	0	0	0	0	35,980	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3210*	2,221,293	158,966	1,063,852	0	0	0	129,802	868,673	0	0	0	0	0	0	0	0
Pumping Buildings	*3220*	15,552	8,561	0	0	0	0	6,991	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*3340*	76,716	76,716	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	*3350*	8,684,596	8,684,596	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	625,665	0	0	0	357,594	0	0	0	0	268,071	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.2*	2,186,506	1,203,668	0	0	0	0	982,838	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	*337*	7,292	0	0	0	4,168	0	0	0	0	3,124	0	0	0	0	0	0
Total - Pumping		$15,670,634	$11,106,361	$1,111,848	$0	$361,762	$0	$1,914,815	$904,653	$0	$271,196	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	*305*	$15,516	$8,542	$0	$0	$0	$0	$6,975	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	*323*	59,753,949	32,894,453	0	0	0	0	26,859,496	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	37,154,051	20,453,246	0	0	0	0	16,700,806	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	51,659	28,438	0	0	0	0	23,221	0	0	0	0	0	0	0	0	0
Laboratory Equipment	*374*	42,163	23,211	0	0	0	0	18,952	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$97,017,338	$53,407,889	$0	$0	$0	$0	$43,609,449	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	*306*	$27,342	$15,077	$0	$0	$0	$0	$12,265	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	*308*	52,159	0	16,494	0	0	0	0	12,364	0	0	0	0	23,301	0	0	0
BBS Transmission Mains	*345*	2,924,628	1,610,003	0	0	0	0	1,314,625	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	*346*	1,176,852	647,855	0	0	0	0	528,997	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	*347*	4,692	2,583	0	0	0	0	2,109	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	*348*	19,938,410	10,976,063	0	0	0	0	8,962,347	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	14,808,608	8,152,115	0	0	0	0	6,656,493	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	2,313,064	1,273,338	0	0	0	0	1,039,726	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	43,961	24,200	0	0	0	0	19,760	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	80,979	0	0	0	0	66,122	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	3,681,732	0	1,164,227	0	0	0	0	872,766	0	0	0	0	1,644,739	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.2*	6,954,741	0	2,199,209	0	0	0	0	1,648,643	0	0	0	0	3,106,889	0	0	0
Distribution Mains MWC Cost (14" >)	*355.3*	9,320,163	5,130,735	0	0	0	0	4,189,428	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	26,750,747	0	8,459,046	0	0	0	0	6,341,349	0	0	0	0	11,950,352	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,831,908	0	4,373,887	0	0	0	0	3,278,897	0	0	0	0	6,179,123	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	2,305,722	1,269,296	0	0	0	0	1,036,426	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	*361*	25,536	0	25,536	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	*362*	21,279	0	21,279	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	*363*	5,806,935	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	*365*	3,385,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants	*366*	1,198,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	*368*	92,406	92,406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.1*	3,338,612	3,338,612	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	1,644,391	0	1,644,391	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Transmission & Distribution		$127,674,746	$32,613,262	$17,904,069	$0	$0	$0	$23,828,299	$12,154,020	$0	$0	$0	$0	$22,904,404	$0	$0	$0

Medford Water Commission
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Exhibit 15 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2026	Base					Extra-Capacity Peak-Day					Extra-Capacity Peak-Hour				
			All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$1,293,223	$26,922	$421,773	$0	$0	$0	$0	$0	$0	$0	$0	$50,672	$793,856	$0	$0	$0
Highlands Reservoir Land	*307.1*	75,893	0	0	0	23,999	0	0	0	0	0	0	0	0	0	51,895	0
Distribution Reservoirs Retail	*324.1*	4,944,655	1,563,585	0	0	0	0	0	0	0	0	0	3,381,070	0	0	0	0
Distribution Reservoirs Shared	*324.2*	15,097,381	314,290	4,923,880	0	0	0	0	0	0	0	0	591,553	9,267,658	0	0	0
Reservoirs-Donated	*325*	1,789,404	565,840	0	0	0	0	0	0	0	0	0	1,223,564	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Reservoirs		$23,200,556	$2,470,637	$5,345,653	$0	$23,999	$0	$0	$0	$0	$0	$0	$5,246,858	$10,061,514	$0	$51,895	$0
Net Plant Before General Plant		**$271,996,931**	**$108,031,805**	**$24,361,570**	**$0**	**$385,761**	**$0**	**$69,352,563**	**$13,058,673**	**$0**	**$271,196**	**$0**	**$5,246,858**	**$32,965,919**	**$0**	**$51,895**	**$0**
			81.4%	18.3%	0.0%	0.3%											
General Plant																	
Service Center/Warehouse	*309*	$55,000	$21,845	$4,926	$0	$78	$0	$14,024	$2,641	$0	$55	$0	$1,061	$6,666	$0	$10	$0
Parking Lot Land	*310*	92,859	36,882	8,317	0	132	0	23,677	4,458	0	93	0	1,791	11,255	0	18	0
Operation Center	*311*	4,846,252	1,924,836	434,058	0	6,873	0	1,235,676	232,670	0	4,832	0	93,485	587,364	0	925	0
Service Center Buildings	*327*	465,321	184,816	41,677	0	660	0	118,645	22,340	0	464	0	8,976	56,397	0	89	0
Misc Structures/Improvements	*328*	647,926	257,343	58,032	0	919	0	165,205	31,107	0	646	0	12,499	78,528	0	124	0
Office Furniture & Equip	*370*	143,587	57,030	12,860	0	204	0	36,611	6,894	0	143	0	2,770	17,403	0	27	0
Transportation Equipment	*371*	1,884,142	481,286	264,217	0	0	0	351,643	179,361	0	0	0	0	338,009	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	61,713	24,511	5,527	0	88	0	15,735	2,963	0	62	0	1,190	7,480	0	12	0
Engineering Equipment	*375*	8,637	3,431	774	0	12	0	2,202	415	0	9	0	167	1,047	0	2	0
Small Tool & Work Equipment	*376*	152,741	39,016	21,419	0	0	0	28,507	14,540	0	0	0	0	27,401	0	0	0
Communication Equipment	*377*	4,228	1,679	379	0	6	0	1,078	203	0	4	0	82	512	0	1	0
Other Tangible Property	*378*	1,685,348	669,387	150,949	0	2,390	0	429,723	80,914	0	1,680	0	32,511	204,264	0	322	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant		$10,047,754	$3,702,062	$1,003,134	$0	$11,361	$0	$2,422,725	$578,506	$0	$7,987	$0	$154,531	$1,336,324	$0	$1,528	$0
TOTAL NET PLANT IN SERVICE		**$282,044,685**	**$111,733,867**	**$25,364,705**	**$0**	**$397,122**	**$0**	**$71,775,288**	**$13,637,179**	**$0**	**$279,183**	**$0**	**$5,401,388**	**$34,302,243**	**$0**	**$53,423**	**$0**
		$0											**0**				
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$75,893	$0	$0	$0	$23,999	$0	$0	$0	$0	$0	$0	$0	$0	$0	$51,895	$0
River-Spring Intakes-Donated	*317.1*	155,279	155,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	765,217	54,763	366,488	0	0	0	44,716	299,250	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	112,046	61,681	0	0	0	0	50,365	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	703,578	222,484	0	0	0	0	0	0	0	0	0	481,095	0	0	0	0
Supply Pumping Equip-Donated	*334*	25,305	25,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	40,551	22,323	0	0	0	0	18,228	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	43,961	24,200	0	0	0	0	19,760	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	25,281,956	0	7,994,589	0	0	0	0	5,993,167	0	0	0	0	11,294,199	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,072,446	0	4,133,732	0	0	0	0	3,098,864	0	0	0	0	5,839,849	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	2,179,123	1,199,604	0	0	0	0	979,519	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$49,911,839	$1,765,638	$12,494,809	$0	$23,999	$0	$1,112,588	$9,391,282	$0	$0	$0	$481,095	$17,134,048	$0	$51,895	$0

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Exhibit 15 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2026	Base					Extra-Capacity Peak-Day					Extra-Capacity Peak-Hour				
			All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	$9,614	$5,292	$0	$0	$0	$0	$4,321	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	3,345,577	3,345,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	27,445,220	15,108,550	0	0	0	0	12,336,671	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336*	49,267	0	0	0	28,158	0	0	0	0	21,109	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336*	172,173	94,781	0	0	0	0	77,392	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	1,333,890	421,799	0	0	0	0	0	0	0	0	0	912,091	0	0	0	0
Distribution Reservoirs Shared	*324*	4,072,731	84,784	1,328,286	0	0	0	0	0	0	0	0	159,580	2,500,081	0	0	0
River-Spring Intakes-Donated	*317*	730,630	730,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	80,979	0	0	0	0	66,122	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	796,064	796,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	392,091	0	392,091	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	11,108	6,115	0	0	0	0	4,993	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	14,808,608	8,152,115	0	0	0	0	6,656,493	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	51,412	51,412	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	9,894,347	5,446,822	0	0	0	0	4,447,525	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	84,047	6,015	40,253	0	0	0	4,911	32,868	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355*	960,228	0	303,641	0	0	0	0	227,625	0	0	0	0	428,962	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355*	1,813,858	0	573,573	0	0	0	0	429,981	0	0	0	0	810,304	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	2,430,781	1,338,141	0	0	0	0	1,092,640	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	83,976	0	47,996	0	0	0	0	35,980	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	378,280	7,875	123,373	0	0	0	0	0	0	0	0	14,822	232,211	0	0	0
Distribution Pumping Bldg	*321*	519,552	37,182	248,831	0	0	0	30,360	203,179	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	806,907	255,158	0	0	0	0	0	0	0	0	0	551,749	0	0	0	0
Distribution Reservoirs Shared	*324.3*	2,463,709	51,288	803,517	0	0	0	0	0	0	0	0	96,534	1,512,369	0	0	0
Distribution Pumping Equip Retail	*336.1*	4,324	0	0	0	2,471	0	0	0	0	1,852	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	15,110	8,318	0	0	0	0	6,792	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	348	2,313,064	1,273,338	0	0	0	0	1,039,726	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	366,208	0	115,801	0	0	0	0	86,811	0	0	0	0	163,596	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	691,762	0	218,747	0	0	0	0	163,984	0	0	0	0	309,030	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	927,041	510,335	0	0	0	0	416,706	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.1*	965,870	0	305,425	0	0	0	0	228,962	0	0	0	0	431,483	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.1*	499,419	0	157,925	0	0	0	0	118,389	0	0	0	0	223,105	0	0	0
Distribution Mains MWC Cost (14" >)	*356.1*	83,251	45,830	0	0	0	0	37,421	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	26,531	552	8,653	0	0	0	0	0	0	0	0	1,040	16,286	0	0	0
Reservoirs-Donated	*325*	1,085,826	343,357	0	0	0	0	0	0	0	0	0	742,469	0	0	0	0
Distribution Pumping Bldg	*321*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	89,296	28,237	0	0	0	0	0	0	0	0	0	61,059	0	0	0	0
Distribution Reservoirs Shared	*324*	272,646	5,676	88,921	0	0	0	0	0	0	0	0	10,683	167,366	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	45,425	0	14,364	0	0	0	0	10,768	0	0	0	0	20,293	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	85,807	0	27,134	0	0	0	0	20,341	0	0	0	0	38,333	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	114,992	63,303	0	0	0	0	51,689	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.4*	502,921	0	159,032	0	0	0	0	119,219	0	0	0	0	224,670	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.4*	260,044	0	82,230	0	0	0	0	61,644	0	0	0	0	116,169	0	0	0
Distribution Mains MWC Cost (14" >)	*356.4*	43,348	23,863	0	0	0	0	19,485	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$81,617,370	$38,323,386	$5,039,792	$0	$30,629	$0	$26,293,248	$1,739,751	$0	$22,961	$0	$2,550,027	$7,194,258	$0	$0	$0
Plus: Inventory (6/30/25)		$2,244,057	$891,295	$200,990	$0	$3,183	$0	$572,180	$107,738	$0	$2,237	$0	$43,288	$271,979	$0	$428	$0
Plus: Work In Process (6/30/25)		5,120,671.51	$2,818,921	$0	$0	$0	$0	$2,301,750	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plus: 45 Days of O&M		$2,326,369	$923,988	$208,363	$0	$3,299	$0	$593,167	$111,690	$0	$2,320	$0	$44,876	$281,955	$0	$444	$0
Plus: Regulatory Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Contributions		($2,298,444)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NET PLANT IN SERVICE		**$157,908,130**	**$76,279,047**	**$8,239,457**	**$0**	**$348,976**	**$0**	**$47,836,550**	**$2,725,574**	**$0**	**$260,779**	**$0**	**$2,458,431**	**$10,527,870**	**$0**	**$2,400**	**$0**

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			Actual Customer					Customer Related									
								Capacity					Maintenance				
	Net Plant (Book Value less any contributions)		All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail
		6/30/2026															
Description			(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)	(WCA-InRetail)	(WCA-OutRetail)	(WCMS-ALL)	(WCMS-Retail)	(WCMS-Wholesale)	(WCMS-InRetail)	(WCMS-OutRetail)
Source of Supply																	
Reservoir Land	*301*	$3,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	*302*	2,398,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	*315*	1,468,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	3,319,736	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317.1*	885,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	*3180*	110,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*3190*	194,832	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	*3200*	52,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$8,433,656	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	*304*	$1,769,037	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	*304.2*	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3210*	2,221,293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings	*3220*	15,552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*3340*	76,716	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	*3350*	8,684,596	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	625,665	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.2*	2,186,506	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	*337*	7,292	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Pumping		$15,670,634	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	*305*	$15,516	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	*323*	59,753,949	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	37,154,051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	51,659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Laboratory Equipment	*374*	42,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$97,017,338	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	*306*	$27,342	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	*308*	52,159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BBS Transmission Mains	*345*	2,924,628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	*346*	1,176,852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	*347*	4,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	*348*	19,938,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	3,681,732	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.2*	6,954,741	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.3*	9,320,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	26,750,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,831,908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	2,305,722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	*361*	25,536	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	*362*	21,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	*363*	5,806,935	0	0	0	0	0	0	0	0	0	0	0	5,806,935	0	0	0
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	1,467,623	0	0	0
Meters	*365*	3,385,910	0	0	0	0	0	0	0	0	0	0	0	3,385,910	0	0	0
Fire Hydrants	*366*	1,198,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	*368*	92,406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.1*	3,338,612	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	1,644,391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Transmission & Distribution		$127,674,746	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,660,468	$0	$0	$0

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			Customer Related													
			Actual Customer					Capacity					Maintenance				
	Net Plant (Book Value less any contributions)		All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail
		6/30/2026															
Description			(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)	(WCA-InRetail)	(WCA-OutRetail)	(WCMS-ALL)	(WCMS-Retail)	(WCMS-Wholesale)	(WCMS-InRetail)	(WCMS-OutRetail)
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$1,293,223	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Highlands Reservoir Land	*307.1*	75,893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.1*	4,944,655	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.2*	15,097,381	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	1,789,404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Reservoirs		$23,200,556	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Plant Before General Plant		**$271,996,931**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$10,660,468**	**$0**	**$0**	**$0**
General Plant																	
Service Center/Warehouse	*309*	$55,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,156	$0	$0	$0
Parking Lot Land	*310*	92,859	0	0	0	0	0	0	0	0	0	0	0	3,639	0	0	0
Operation Center	*311*	4,846,252	0	0	0	0	0	0	0	0	0	0	0	189,941	0	0	0
Service Center Buildings	*327*	465,321	0	0	0	0	0	0	0	0	0	0	0	18,237	0	0	0
Misc Structures/Improvements	*328*	647,926	0	0	0	0	0	0	0	0	0	0	0	25,394	0	0	0
Office Furniture & Equip	*370*	143,587	0	0	0	0	0	0	0	0	0	0	0	5,628	0	0	0
Transportation Equipment	*371*	1,884,142	0	0	0	0	0	0	0	0	0	0	0	157,320	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	61,713	0	0	0	0	0	0	0	0	0	0	0	2,419	0	0	0
Engineering Equipment	*375*	8,637	0	0	0	0	0	0	0	0	0	0	0	339	0	0	0
Small Tool & Work Equipment	*376*	152,741	0	0	0	0	0	0	0	0	0	0	0	12,753	0	0	0
Communication Equipment	*377*	4,228	0	0	0	0	0	0	0	0	0	0	0	166	0	0	0
Other Tangible Property	*378*	1,685,348	0	0	0	0	0	0	0	0	0	0	0	66,054	0	0	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant		$10,047,754	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$484,047	$0	$0	$0
TOTAL NET PLANT IN SERVICE		**$282,044,685**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$11,144,514**	**$0**	**$0**	**$0**
		$0															
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$75,893	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
River-Spring Intakes-Donated	*317.1*	155,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	765,217	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	112,046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	703,578	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	25,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	40,551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	25,281,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,072,446	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	2,179,123	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	1,467,623	0	0	0
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$49,911,839	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,467,623	$0	$0	$0

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			Actual Customer					Customer Related									
								Capacity					Maintenance				
	Net Plant (Book Value less any contributions)		All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail
		6/30/2026															
Description			(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)	(WCA-InRetail)	(WCA-OutRetail)	(WCMS-ALL)	(WCMS-Retail)	(WCMS-Wholesale)	(WCMS-InRetail)	(WCMS-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	$9,614	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	3,345,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	27,445,220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336*	49,267	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336*	172,173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	1,333,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324*	4,072,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317*	730,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	796,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	392,091	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	11,108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	51,412	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	9,894,347	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	84,047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355*	960,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355*	1,813,858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	2,430,781	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	378,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	519,552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	806,907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.3*	2,463,709	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	4,324	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	15,110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	348	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	366,208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	691,762	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	927,041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.1*	965,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.1*	499,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*356.1*	83,251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	26,531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	1,085,826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	89,296	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324*	272,646	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	45,425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	85,807	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	114,992	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.4*	502,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.4*	260,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*356.4*	43,348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$81,617,370	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plus: Inventory (6/30/25)		$2,244,057	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$87,952	$0	$0	$0
Plus: Work In Process (6/30/25)		5,120,671.51	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plus: 45 Days of O&M		$2,326,369	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$91,178	$0	$0	$0
Plus: Regulatory Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Contributions		($2,298,444)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NET PLANT IN SERVICE		**$157,908,130**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$9,856,021**	**$0**	**$0**	**$0**

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 15 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2026	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Source of Supply																
Reservoir Land	*301*	$3,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Watershed Land	*302*	2,398,691	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Willow Creek Dam	*315*	1,468,225	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Other Intakes	*317*	3,319,736	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Intakes-Donated	*317.1*	885,909	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Intake Patrol House	*3180*	110,863	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*3190*	194,832	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Buildings	*3200*	52,150	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total - Source of Supply		$8,433,656	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Pumping																
Pumping Land	*304*	$1,769,037	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
High Level Pumping Land	*304.2*	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Distribution Pumping Bldg	*3210*	2,221,293	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Pumping Buildings	*3220*	15,552	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*3340*	76,716	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Equipment	*3350*	8,684,596	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Distribution Pumping Equip Retail	*336.1*	625,665	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.2*	2,186,506	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Pumping Equip	*337*	7,292	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Total - Pumping		$15,670,634	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Treatment Facilities																
Purification Land	*305*	$15,516	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Purification Buildings	*323*	59,753,949	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment	*340*	37,154,051	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment Donated	*341*	51,659	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Laboratory Equipment	*374*	42,163	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total - Treatment Facilities		$97,017,338	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission & Distribution																
Rights-of-Ways	*306*	$27,342	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Distribution Right-of-Ways	*308*	52,159	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
BBS Transmission Mains	*345*	2,924,628	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Roads	*346*	1,176,852	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Rd-Strut	*347*	4,692	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans Mains	*348*	19,938,410	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- ESHL SDC	*348*	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	3,681,732	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.2*	6,954,741	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.3*	9,320,163	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	26,750,747	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,831,908	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	2,305,722	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Advanced Metering Infrastructure	*361*	25,536	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Sampling Stations	*362*	21,279	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Service Connections-MWC	*363*	5,806,935	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Meters	*365*	3,385,910	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants	*366*	1,198,044	0	0	0	0	0	0	1,198,044	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	57,438	0	0	0	0	0	0	Direct - (FP-Retail)
Hydraulic Control Equipment	*368*	92,406	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supervisory Control Equipment	*369.1*	3,338,612	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	1,644,391	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	5,988,862	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	253,595	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	112,285	0	0	0	0	0	0	Direct - (FP-Retail)
Total - Transmission & Distribution		$127,674,746	$0	$0	$0	$0	$0	$0	$7,610,224	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 15 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2026	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Reservoirs																
Dist. Reservoir/Standpipe	*307*	$1,293,223	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Shared Distribution Reservoirs
Highlands Reservoir Land	*307.1*	75,893	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs - Inside Retail
Distribution Reservoirs Retail	*324.1*	4,944,655	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.2*	15,097,381	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*325*	1,789,404	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total - Reservoirs		$23,200,556	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Net Plant Before General Plant		**$271,996,931**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,610,224**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
General Plant																
Service Center/Warehouse	*309*	$55,000	$0	$0	$0	$0	$0	$0	$1,539	$0	$0	$0	$0	$0	$0	Plant Before General
Parking Lot Land	*310*	92,859	0	0	0	0	0	0	2,598	0	0	0	0	0	0	Plant Before General
Operation Center	*311*	4,846,252	0	0	0	0	0	0	135,594	0	0	0	0	0	0	Plant Before General
Service Center Buildings	*327*	465,321	0	0	0	0	0	0	13,019	0	0	0	0	0	0	Plant Before General
Misc Structures/Improvements	*328*	647,926	0	0	0	0	0	0	18,128	0	0	0	0	0	0	Plant Before General
Office Furniture & Equip	*370*	143,587	0	0	0	0	0	0	4,017	0	0	0	0	0	0	Plant Before General
Transportation Equipment	*371*	1,884,142	0	0	0	0	0	0	112,307	0	0	0	0	0	0	As Trans. & Distr. Plant
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Service Center Equipment	*373*	61,713	0	0	0	0	0	0	1,727	0	0	0	0	0	0	Plant Before General
Engineering Equipment	*375*	8,637	0	0	0	0	0	0	242	0	0	0	0	0	0	Plant Before General
Small Tool & Work Equipment	*376*	152,741	0	0	0	0	0	0	9,104	0	0	0	0	0	0	As Trans. & Distr. Plant
Communication Equipment	*377*	4,228	0	0	0	0	0	0	118	0	0	0	0	0	0	Plant Before General
Other Tangible Property	*378*	1,685,348	0	0	0	0	0	0	47,154	0	0	0	0	0	0	Plant Before General
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Total General Plant		$10,047,754	$0	$0	$0	$0	$0	$0	$345,548	$0	$0	$0	$0	$0	$0	
TOTAL NET PLANT IN SERVICE		**$282,044,685**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,955,772**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
		$0														
Less: Developer Contributed Capital																
Highlands Reservoir Land	*307.1*	$75,893	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Reservoirs - Inside Retail
River-Spring Intakes-Donated	*317.1*	155,279	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Distribution Pumping Bldg	*3211*	765,217	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Purification Buildings	*3231*	112,046	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Reservoirs-Donated	*325*	703,578	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Supply Pumping Equip-Donated	*334*	25,305	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment Donated	*341*	40,551	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	25,281,956	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,072,446	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	2,179,123	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	5,988,862	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: Developer Contributed Capital		$49,911,839	$0	$0	$0	$0	$0	$0	$5,988,862	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 15 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2026	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Less: SDC Funded Capital																
DUFF																
Pumping Land	*304.1*	$9,614	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Supply Pumping Equipment	*335*	3,345,577	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Buildings	*323*	27,445,220	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Pumping Equip Retail	*336*	49,267	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336*	172,173	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Reservoirs Retail	*324*	1,333,890	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324*	4,072,731	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
River-Spring Intakes-Donated	*317*	730,630	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supervisory Control Equipment	*369.2*	796,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	392,091	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Purification Equipment Donated	*341*	11,108	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*334*	51,412	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment	*340*	9,894,347	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Pumping Bldg	*321*	84,047	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Mains MWC Cost (2" - 8")	*355*	960,228	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355*	1,813,858	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355*	2,430,781	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
ESHL																
High Level Pumping Land	*3043*	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Dist. Reservoir/Standpipe	*307*	378,280	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Bldg	*321*	519,552	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Reservoirs Retail	*324.2*	806,907	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.3*	2,463,709	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Equip Retail	*336.1*	4,324	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.1*	15,110	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- ESHL SDC	348	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	366,208	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	691,762	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	927,041	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*356.1*	965,870	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*356.1*	499,419	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*356.1*	83,251	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	57,438	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	253,595	0	0	0	0	0	0	Direct - (FP-Retail)
SWHL																
Dist. Reservoir/Standpipe	*307*	26,531	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*325*	1,085,826	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Pumping Bldg	*321*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Reservoirs Retail	*324*	89,296	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324*	272,646	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Mains MWC Cost (2" - 8")	*355.1*	45,425	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	85,807	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	114,992	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*356.4*	502,921	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*356.4*	260,044	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*356.4*	43,348	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	112,285	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: SDC Funded Capital		$81,617,370	$0	$0	$0	$0	$0	$0	$423,318	$0	$0	$0	$0	$0	$0	
Plus: Inventory (6/30/25)		$2,244,057	$0	$0	$0	$0	$0	$0	$62,787	$0	$0	$0	$0	$0	$0	Plant Before General
Plus: Work In Process (6/30/25)		5,120,671.51	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Purification Plant
Plus: 45 Days of O&M		$2,326,369	$0	$0	$0	$0	$0	$0	$65,090	$0	$0	$0	$0	$0	$0	Plant Before General
Plus: Regulatory Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Plant Before General
Other Contributions		($2,298,444)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,298,444)	Direct - (DA)
NET PLANT IN SERVICE		**$157,908,130**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,671,469**	**$0**	**$0**	**$0**	**$0**	**$0**	**($2,298,444)**	

Medford Water Commission 0.85 0.11 *Page 1 of 1*
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 16 / Classification of Plant In Service

Classification Components	Net Revenue Requirement	Single-Family Residential (Inside-City) - Schedule 2R	Nonresidential & Multifamily (Inside-City) - Schedule 2C	Irrigation (Inside-City)	Fire Standby Service (Inside-City) - Schedule 1	Single-Family Residential (Outside-City) - Schedule 4R	Nonresidential & Multifamily (Outside-City) - Schedule 4C	Irrigation (Outside City)	Fire Standby Service (Outside-City) - Schedule 3	District Customer - Schedule 5	Partner Cities - Schedule 6	Pumping	Unused Class12	Unused Class13	Unused Class14	Unused Class15	Allocation Factor
Base Allocation																	
Base - All	$76,279,047	$25,004,896	$16,164,437	$4,111,349	$0	$2,851,913	$8,994,230	$180,280	$0	$595,696	$18,376,247	$0	$0	$0	$0	$0	(BASE-ALL)
Base - Retail Only	8,239,457	3,595,135	2,324,078	591,118	0	410,040	1,293,165	25,920	0	0	0	0	0	0	0	0	(BASE-Retail)
Base - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-Wholesale)
Base - Inside Retail	348,976	192,712	124,579	31,686	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-InRetail)
Base - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-OutRetail)
Total Base Allocation	$84,867,480	$28,792,743	$18,613,094	$4,734,153	$0	$3,261,953	$10,287,395	$206,200	$0	$595,696	$18,376,247	$0	$0	$0	$0	$0	
Extra-Capacity																	
Extra-Capacity - Peak-Day ALL	$47,836,550	$17,177,921	$5,210,565	$4,385,551	$906,866	$1,962,202	$3,236,096	$162,591	$340,075	$306,360	$14,148,322	$0	$0	$0	$0	$0	(XCAP-PD-ALL)
Extra-Capacity - Peak-Day ALL Retail	2,725,574	1,402,549	425,434	358,073	74,044	160,211	264,222	13,275	27,767	0	0	0	0	0	0	0	(XCAP-PD-Retail)
Extra-Capacity - Peak-Day ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-Wholesale)
Extra-Capacity - Peak-Day ALL Inside Retail	260,779	161,831	49,088	41,316	8,543	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-InRetail)
Extra-Capacity - Peak-Day ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-OutRetail)
Extra-Capacity - Peak-Hour ALL	2,458,431	1,314,097	298,906	423,552	31,356	150,215	191,935	14,285	13,438	20,649	0	0	0	0	0	0	(XCAP-PH-ALL)
Extra-Capacity - Peak-Hour ALL Retail	10,527,870	5,675,092	1,290,861	1,829,162	135,413	648,724	828,893	61,690	58,034	0	0	0	0	0	0	0	(XCAP-PH-Retail)
Extra-Capacity - Peak-Hour ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-Wholesale)
Extra-Capacity - Peak-Hour ALL Inside Retail	2,400	1,525	347	492	36	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-InRetail)
Extra-Capacity - Peak-Hour ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-OutRetail)
Total Extra-Capacity	$63,811,604	$25,733,015	$7,275,201	$7,038,146	$1,156,259	$2,921,352	$4,521,146	$251,841	$439,314	$327,008	$14,148,322	$0	$0	$0	$0	$0	
Customer Related																	
Actual Customer - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(AC-ALL)
Actual Customer - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Retail)
Actual Customer - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Wholesale)
Actual Customer - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-InRetail)
Actual Customer - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-OutRetail)
Capacity - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-ALL)
Capacity - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Retail)
Capacity - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Wholesale)
Capacity - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-InRetail)
Capacity - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-OutRetail)
Maintenance - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-ALL)
Maintenance - Retail Only	9,856,021	5,624,474	2,129,445	213,445	344,546	931,313	510,324	12,816	89,658	0	0	0	0	0	0	0	(WCMS-Retail)
Maintenance - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-Wholesale)
Maintenance - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-InRetail)
Maintenance - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-OutRetail)
Meter Reading - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-ALL)
Meter Reading - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Retail)
Meter Reading - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Wholesale)
Meter Reading - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-InRetail)
Meter Reading - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-OutRetail)
Total Customer Related	$9,856,021	$5,624,474	$2,129,445	$213,445	$344,546	$931,313	$510,324	$12,816	$89,658	$0	$0	$0	$0	$0	$0	$0	
Public Fire Protection Related																	
Public Fire - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(FP-ALL)
Public Fire - Retail Only	1,671,469	747,961	757,541	0	0	102,010	63,957	0	0	0	0	0	0	0	0	0	(FP-Retail)
Public Fire - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-Wholesale)
Public Fire - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-InRetail)
Public Fire - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-OutRetail)
Total Public Fire Protection Related	$1,671,469	$747,961	$757,541	$0	$0	$102,010	$63,957	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Revenue Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(RR)
Pumping Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(PUMP)
Direct Assignment	($2,298,444)	$0	$0	$0	$0	$0	$0	$0	$0	($68,601)	($2,229,843)	$0	$0	$0	$0	$0	(DA)
Net Rate Base	**$157,908,130**	**$60,898,193**	**$28,775,281**	**$11,985,743**	**$1,500,806**	**$7,216,627**	**$15,382,822**	**$470,857**	**$528,972**	**$854,103**	**$30,294,726**	**$0**	**$0**	**$0**	**$0**	**$0**	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 17 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2026	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Source of Supply																	
Reservoir Land	*301*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	*302*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	*315*	30,731	30,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	78,143	78,143	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317.1*	24,079	24,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	*3180*	21,465	21,465	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*3190*	8,497	8,497	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	*3200*	2,073	2,073	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$164,987	$164,987	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	*304*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	*304.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3210*	71,723	5,133	34,351	0	0	0	4,191	28,049	0	0	0	0	0	0	0	0
Pumping Buildings	*3220*	1,481	815	0	0	0	0	666	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*3340*	5,449	5,449	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	*3350*	40,772	40,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	17,244	0	0	0	9,855	0	0	0	0	7,388	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.2*	60,261	33,174	0	0	0	0	27,088	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	*337*	625	0	0	0	357	0	0	0	0	268	0	0	0	0	0	0
Total - Pumping		$197,555	$85,343	$34,351	$0	$10,213	$0	$31,944	$28,049	$0	$7,656	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	*305*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	*323*	1,480,006	814,741	0	0	0	0	665,265	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	1,142,546	628,970	0	0	0	0	513,576	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	22,025	12,125	0	0	0	0	9,900	0	0	0	0	0	0	0	0	0
Laboratory Equipment	*374*	5,057	2,784	0	0	0	0	2,273	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$2,649,634	$1,458,619	$0	$0	$0	$0	$1,191,015	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	*306*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	*308*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BBS Transmission Mains	*345*	76,302	42,004	0	0	0	0	34,298	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	*346*	59,411	32,705	0	0	0	0	26,705	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	*347*	394	217	0	0	0	0	177	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	*348*	252,684	139,102	0	0	0	0	113,582	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	128,959	0	0	0	0	105,299	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	84	46	0	0	0	0	38	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	1,000	550	0	0	0	0	450	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	1,810	0	0	0	0	1,478	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	68,395	0	21,628	0	0	0	0	16,213	0	0	0	0	30,554	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.2*	129,198	0	40,855	0	0	0	0	30,627	0	0	0	0	57,717	0	0	0
Distribution Mains MWC Cost (14" >)	*355.3*	173,141	95,314	0	0	0	0	77,827	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	478,666	0	151,363	0	0	0	0	113,469	0	0	0	0	213,834	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	247,502	0	78,264	0	0	0	0	58,671	0	0	0	0	110,567	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	41,258	22,712	0	0	0	0	18,545	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	*361*	6,386	0	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	*362*	1,131	0	1,131	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	*363*	171,409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	73,933	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	*365*	182,837	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants	*366*	33,867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	*368*	4,002	4,002	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.1*	216,783	216,783	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	106,774	0	106,774	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	174,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Transmission & Distribution		$2,744,358	$684,204	$406,401	$0	$0	$0	$378,399	$218,981	$0	$0	$0	$0	$412,672	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 17 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2026	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Highlands Reservoir Land	*307.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.1*	31,097	9,833	0	0	0	0	0	0	0	0	0	21,264	0	0	0	0
Distribution Reservoirs Shared	*324.2*	94,948	1,977	30,966	0	0	0	0	0	0	0	0	3,720	58,284	0	0	0
Reservoirs-Donated	*325*	23,369	7,390	0	0	0	0	0	0	0	0	0	15,979	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Reservoirs		$149,413	$19,200	$30,966	$0	$0	$0	$0	$0	$0	$0	$0	$40,963	$58,284	$0	$0	$0
Net Plant Before General Plant		**$5,905,949**	**$2,412,354** 40.85%	**$471,718**	**$0**	**$10,213**	**$0**	**$1,601,358**	**$247,029**	**$0**	**$7,656**	**$0**	**$40,963**	**$470,956**	**$0**	**$0**	**$0**
General Plant																	
Service Center/Warehouse	*309*	$0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Lot Land	*310*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation Center	*311*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Buildings	*327*	18,226	7,239	1,632	0	26	0	4,647	875	0	18	0	352	2,209	0	3	0
Misc Structures/Improvements	*328*	28,869	11,466	2,586	0	41	0	7,361	1,386	0	29	0	557	3,499	0	6	0
Office Furniture & Equip	*370*	12,128	4,817	1,086	0	17	0	3,092	582	0	12	0	234	1,470	0	2	0
Transportation Equipment	*371*	287,194	73,361	40,274	0	0	0	53,600	27,339	0	0	0	0	51,522	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	3,728	1,481	334	0	5	0	951	179	0	4	0	72	452	0	1	0
Engineering Equipment	*375*	1,346	535	121	0	2	0	343	65	0	1	0	26	163	0	0	0
Small Tool & Work Equipment	*376*	13,088	3,343	1,835	0	0	0	2,443	1,246	0	0	0	0	2,348	0	0	0
Communication Equipment	*377*	4,239	1,684	380	0	6	0	1,081	204	0	4	0	82	514	0	1	0
Other Tangible Property	*378*	150,968	59,962	13,522	0	214	0	38,493	7,248	0	151	0	2,912	18,297	0	29	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant		$519,786	$163,887	$61,769	$0	$311	$0	$112,011	$39,124	$0	$219	$0	$4,234	$80,473	$0	$42	$0
Total Annual Depreciation Expense		**$6,425,735** 0	**$2,576,240**	**$533,487**	**$0**	**$10,524**	**$0**	**$1,713,369**	**$286,153**	**$0**	**$7,875**	**$0**	**$45,197**	**$551,430**	**$0**	**$42**	**$0**
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
River-Spring Intakes-Donated	*317.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 17 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2026	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	0	0	0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	23,502	23,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	684,786	376,974	0	0	0	0	307,812	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317*	19,037	19,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	1,810	0	0	0	0	1,478	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	41,904	41,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	20,639	0	20,639	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	660	363	0	0	0	0	297	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	128,959	0	0	0	0	105,299	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	3,039	3,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	261,701	144,066	0	0	0	0	117,635	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	4,535	325	2,172	0	0	0	265	1,773	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	38,804	21,362	0	0	0	0	17,442	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	17,367	1,243	8,317	0	0	0	1,015	6,792	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	10,278	3,250	0	0	0	0	0	0	0	0	0	7,028	0	0	0	0
Distribution Reservoirs Shared	*324.3*	31,381	653	10,235	0	0	0	0	0	0	0	0	1,230	19,264	0	0	0
Distribution Pumping Equip Retail	*336.1*	388	0	0	0	222	0	0	0	0	166	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	1,355	746	0	0	0	0	609	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	9,506	0	3,006	0	0	0	0	2,253	0	0	0	0	4,247	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	17,956	0	5,678	0	0	0	0	4,257	0	0	0	0	8,022	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	24,064	13,247	0	0	0	0	10,817	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.1*	6,169	0	1,951	0	0	0	0	1,462	0	0	0	0	2,756	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.1*	1,028	0	325	0	0	0	0	244	0	0	0	0	459	0	0	0
Distribution Mains MWC Cost (14" >)	*356.1*	8,832	4,862	0	0	0	0	3,970	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	14,026	4,435	0	0	0	0	0	0	0	0	0	9,591	0	0	0	0
Distribution Pumping Bldg	*321*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	1,153	365	0	0	0	0	0	0	0	0	0	789	0	0	0	0
Distribution Reservoirs Shared	*324*	3,522	73	1,149	0	0	0	0	0	0	0	0	138	2,162	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	773	0	245	0	0	0	0	183	0	0	0	0	346	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	1,461	0	462	0	0	0	0	346	0	0	0	0	653	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	1,958	1,078	0	0	0	0	880	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.4*	2,848	0	901	0	0	0	0	675	0	0	0	0	1,272	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.4*	475	0	150	0	0	0	0	113	0	0	0	0	212	0	0	0
Distribution Mains MWC Cost (14" >)	*356.4*	6,386	3,516	0	0	0	0	2,871	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$1,504,454	$794,808	$55,229	$0	$222	$0	$570,390	$18,098	$0	$166	$0	$18,775	$39,392	$0	$0	$0
Net Annual Depreciation Expense		**$4,921,281**	**$1,781,433**	**$478,258**	**$0**	**$10,302**	**$0**	**$1,142,978**	**$268,055**	**$0**	**$7,709**	**$0**	**$26,423**	**$512,038**	**$0**	**$42**	**$0**

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 17 / Functionalization of Depreciation Expense

			Customer Related														
			Actual Customer					Capacity					Maintenance				
Description		Total Plant 6/30/2026	All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)
Source of Supply																	
Reservoir Land	*301*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	*302*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	*315*	30,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	78,143	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317.1*	24,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	*3180*	21,465	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*3190*	8,497	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	*3200*	2,073	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$164,987	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	*304*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	*304.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3210*	71,723	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings	*3220*	1,481	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*3340*	5,449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	*3350*	40,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	17,244	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.2*	60,261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	*337*	625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Pumping		$197,555	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	*305*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	*323*	1,480,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	1,142,546	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	22,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Laboratory Equipment	*374*	5,057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$2,649,634	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	*306*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	*308*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BBS Transmission Mains	*345*	76,302	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	*346*	59,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	*347*	394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	*348*	252,684	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	68,395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.2*	129,198	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.3*	173,141	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	478,666	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	247,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	41,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	*361*	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	*362*	1,131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	*363*	171,409	0	0	0	0	0	0	0	0	0	0	0	171,409	0	0	0
Service Connections-Donated	*364*	73,933	0	0	0	0	0	0	0	0	0	0	0	73,933	0	0	0
Meters	*365*	182,837	0	0	0	0	0	0	0	0	0	0	0	182,837	0	0	0
Fire Hydrants	*366*	33,867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	*368*	4,002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.1*	216,783	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	106,774	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	174,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Transmission & Distribution		$2,744,358	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$428,178	$0	$0	$0

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			Customer Related														
			Actual Customer					Capacity					Maintenance				
Description		**Total Plant 6/30/2026**	**All (AC-ALL)**	**Retail Only (AC-Retail)**	**Wholesale (AC-Wholesale)**	**Inside Retail (AC-InRetail)**	**Outside Retail (AC-OutRetail)**	**All (WCA-ALL)**	**Retail Only (WCA-Retail)**	**Districts/ Other (WCA-Wholesale)**	**Inside Retail (WCA-InRetail)**	**Outside Retail (WCA-OutRetail)**	**All (WCMS-ALL)**	**Retail Only (WCMS-Retail)**	**Districts/ Other (WCMS-Wholesale)**	**Inside Retail (WCMS-InRetail)**	**Outside Retail (WCMS-OutRetail)**
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Highlands Reservoir Land	*307.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.1*	31,097	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.2*	94,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	23,369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Reservoirs		$149,413	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Plant Before General Plant		**$5,905,949**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$428,178**	**$0**	**$0**	**$0**
General Plant																	
Service Center/Warehouse	*309*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Lot Land	*310*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation Center	*311*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Buildings	*327*	18,226	0	0	0	0	0	0	0	0	0	0	0	714	0	0	0
Misc Structures/Improvements	*328*	28,869	0	0	0	0	0	0	0	0	0	0	0	1,131	0	0	0
Office Furniture & Equip	*370*	12,128	0	0	0	0	0	0	0	0	0	0	0	475	0	0	0
Transportation Equipment	*371*	287,194	0	0	0	0	0	0	0	0	0	0	0	23,980	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	3,728	0	0	0	0	0	0	0	0	0	0	0	146	0	0	0
Engineering Equipment	*375*	1,346	0	0	0	0	0	0	0	0	0	0	0	53	0	0	0
Small Tool & Work Equipment	*376*	13,088	0	0	0	0	0	0	0	0	0	0	0	1,093	0	0	0
Communication Equipment	*377*	4,239	0	0	0	0	0	0	0	0	0	0	0	166	0	0	0
Other Tangible Property	*378*	150,968	0	0	0	0	0	0	0	0	0	0	0	5,917	0	0	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant		$519,786	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33,676	$0	$0	$0
Total Annual Depreciation Expense		**$6,425,735**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$461,854**	**$0**	**$0**	**$0**
		0															
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
River-Spring Intakes-Donated	*317.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 17 / Functionalization of Depreciation Expense

			Customer Related														
			Actual Customer					Capacity					Maintenance				
Description		Total Plant 6/30/2026	All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	23,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	684,786	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317*	19,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	41,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	20,639	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	3,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	261,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	4,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	38,804	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	17,367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	10,278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.3*	31,381	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	1,355	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	9,506	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	17,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	24,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.1*	6,169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.1*	1,028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*356.1*	8,832	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	14,026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	1,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324*	3,522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	773	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	1,461	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	1,958	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*356.4*	2,848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*356.4*	475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*356.4*	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$1,504,454	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Annual Depreciation Expense		**$4,921,281**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$461,854**	**$0**	**$0**	**$0**

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Description		Total Plant 6/30/2026	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Source of Supply																
Reservoir Land	*301*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Watershed Land	*302*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Willow Creek Dam	*315*	30,731	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Other Intakes	*317*	78,143	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Intakes-Donated	*317.1*	24,079	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Intake Patrol House	*3180*	21,465	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*3190*	8,497	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Buildings	*3200*	2,073	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total - Source of Supply		$164,987	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Pumping																
Pumping Land	*304*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
High Level Pumping Land	*304.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Distribution Pumping Bldg	*3210*	71,723	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Pumping Buildings	*3220*	1,481	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*3340*	5,449	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Equipment	*3350*	40,772	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Distribution Pumping Equip Retail	*336.1*	17,244	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.2*	60,261	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Pumping Equip	*337*	625	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Total - Pumping		$197,555	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Treatment Facilities																
Purification Land	*305*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Purification Buildings	*323*	1,480,006	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment	*340*	1,142,546	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment Donated	*341*	22,025	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Laboratory Equipment	*374*	5,057	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total - Treatment Facilities		$2,649,634	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission & Distribution																
Rights-of-Ways	*306*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Distribution Right-of-Ways	*308*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
BBS Transmission Mains	*345*	76,302	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Roads	*346*	59,411	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Rd-Strut	*347*	394	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans Mains	*348*	252,684	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- ESHL SDC	*348*	84	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	68,395	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.2*	129,198	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.3*	173,141	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	478,666	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	247,502	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	41,258	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Advanced Metering Infrastructure	*361*	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Sampling Stations	*362*	1,131	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Service Connections-MWC	*363*	171,409	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Service Connections-Donated	*364*	73,933	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Meters	*365*	182,837	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants	*366*	33,867	0	0	0	0	0	0	33,867	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	3	0	0	0	0	0	0	Direct - (FP-Retail)
Hydraulic Control Equipment	*368*	4,002	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supervisory Control Equipment	*369.1*	216,783	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	106,774	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Fire Hydrants -Donated	*379*	174,280	0	0	0	0	0	0	174,280	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	5,014	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	2,360	0	0	0	0	0	0	Direct - (FP-Retail)
Total - Transmission & Distribution		$2,744,358	$0	$0	$0	$0	$0	$0	$215,523	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 17 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2026	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Reservoirs																
Dist. Reservoir/Standpipe	*307*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Shared Distribution Reservoirs
Highlands Reservoir Land	*307.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs - Inside Retail
Distribution Reservoirs Retail	*324.1*	31,097	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.2*	94,948	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*325*	23,369	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total - Reservoirs		$149,413	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Net Plant Before General Plant		**$5,905,949**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$215,523**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
General Plant																
Service Center/Warehouse	*309*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Plant Before General
Parking Lot Land	*310*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Operation Center	*311*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Service Center Buildings	*327*	18,226	0	0	0	0	0	0	510	0	0	0	0	0	0	Plant Before General
Misc Structures/Improvements	*328*	28,869	0	0	0	0	0	0	808	0	0	0	0	0	0	Plant Before General
Office Furniture & Equip	*370*	12,128	0	0	0	0	0	0	339	0	0	0	0	0	0	Plant Before General
Transportation Equipment	*371*	287,194	0	0	0	0	0	0	17,119	0	0	0	0	0	0	As Trans. & Distr. Plant
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Service Center Equipment	*373*	3,728	0	0	0	0	0	0	104	0	0	0	0	0	0	Plant Before General
Engineering Equipment	*375*	1,346	0	0	0	0	0	0	38	0	0	0	0	0	0	Plant Before General
Small Tool & Work Equipment	*376*	13,088	0	0	0	0	0	0	780	0	0	0	0	0	0	As Trans. & Distr. Plant
Communication Equipment	*377*	4,239	0	0	0	0	0	0	119	0	0	0	0	0	0	Plant Before General
Other Tangible Property	*378*	150,968	0	0	0	0	0	0	4,224	0	0	0	0	0	0	Plant Before General
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Total General Plant		$519,786	$0	$0	$0	$0	$0	$0	$24,040	$0	$0	$0	$0	$0	$0	
Total Annual Depreciation Expense		**$6,425,735**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$239,563**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
		0														
Less: Developer Contributed Capital																
Highlands Reservoir Land	*307.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Reservoirs - Inside Retail
River-Spring Intakes-Donated	*317.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Pumping Bldg	*3211*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Purification Buildings	*3231*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Reservoirs-Donated	*325*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Supply Pumping Equip-Donated	*334*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment Donated	*341*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Service Connections-Donated	*364*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants -Donated	*379*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: Developer Contributed Capital		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 17 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2026	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Less: SDC Funded Capital																
DUFF																
Pumping Land	*304.1*	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Supply Pumping Equipment	*335*	23,502	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Buildings	*323*	684,786	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
River-Spring Intakes-Donated	*317*	19,037	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supervisory Control Equipment	*369.2*	41,904	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	20,639	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Purification Equipment Donated	*341*	660	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*334*	3,039	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment	*340*	261,701	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Pumping Bldg	*321*	4,535	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Mains MWC Cost (14" >)	*355*	38,804	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
ESHL																
High Level Pumping Land	*3043*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Bldg	*321*	17,367	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Reservoirs Retail	*324.2*	10,278	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.3*	31,381	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Equip Retail	*336.1*	388	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.1*	1,355	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	9,506	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	17,956	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	24,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*356.1*	6,169	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*356.1*	1,028	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*356.1*	8,832	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	5,014	0	0	0	0	0	0	Direct - (FP-Retail)
SWHL																
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*325*	14,026	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Pumping Bldg	*321*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Reservoirs Retail	*324*	1,153	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324*	3,522	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Mains MWC Cost (2" - 8")	*355.1*	773	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	1,461	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	1,958	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*356.4*	2,848	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*356.4*	475	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*356.4*	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	2,360	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: SDC Funded Capital		$1,504,454	$0	$0	$0	$0	$0	$0	$7,373	$0	$0	$0	$0	$0	$0	
Net Annual Depreciation Expense		**$4,921,281**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$232,190**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

Medford Water Commission $3,681,377
Water Financial Plan & COSA 5,522,065.23
Functionalization and Classification Year 1
Exhibit 18 / Classification of Depreciation Expense

Classification Components	Net Revenue Requirement	Single-Family Residential (Inside-City) - Schedule 2R	Nonresidential & Multifamily (Inside-City) - Schedule 2C	Irrigation (Inside-City)	Fire Standby Service (Inside-City) - Schedule 1	Single-Family Residential (Outside-City) - Schedule 4R	Nonresidential & Multifamily (Outside-City) - Schedule 4C	Irrigation (Outside City)	Fire Standby Service (Outside-City) - Schedule 3	District Customer - Schedule 5	Partner Cities - Schedule 6	Pumping	Unused Class12	Unused Class13	Unused Class14	Unused Class15	Allocation Factor
Base Allocation																	
Base - All	$1,781,433	$583,968	$377,507	$96,017	$0	$66,604	$210,053	$4,210	$0	$13,912	$429,162	$0	$0	$0	$0	$0	(BASE-ALL)
Base - Retail Only	478,258	208,679	134,901	34,311	0	23,801	75,062	1,505	0	0	0	0	0	0	0	0	(BASE-Retail)
Base - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-Wholesale)
Base - Inside Retail	10,302	5,689	3,678	935	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-InRetail)
Base - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-OutRetail)
Total Base Allocation	$2,269,993	$798,336	$516,085	$131,264	$0	$90,405	$285,114	$5,715	$0	$13,912	$429,162	$0	$0	$0	$0	$0	
Extra-Capacity																	
Extra-Capacity - Peak-Day ALL	$1,142,978	$410,439	$124,498	$104,786	$21,668	$46,884	$77,321	$3,885	$8,126	$7,320	$338,052	$0	$0	$0	$0	$0	(XCAP-PD-ALL)
Extra-Capacity - Peak-Day ALL Retail	268,055	137,938	41,841	35,216	7,282	15,756	25,986	1,306	2,731	0	0	0	0	0	0	0	(XCAP-PD-Retail)
Extra-Capacity - Peak-Day ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-Wholesale)
Extra-Capacity - Peak-Day ALL Inside Retail	7,709	4,784	1,451	1,221	253	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-InRetail)
Extra-Capacity - Peak-Day ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-OutRetail)
Extra-Capacity - Peak-Hour ALL	26,423	14,124	3,213	4,552	337	1,614	2,063	154	144	222	0	0	0	0	0	0	(XCAP-PH-ALL)
Extra-Capacity - Peak-Hour ALL Retail	512,038	276,016	62,783	88,964	6,586	31,552	40,314	3,000	2,823	0	0	0	0	0	0	0	(XCAP-PH-Retail)
Extra-Capacity - Peak-Hour ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-Wholesale)
Extra-Capacity - Peak-Hour ALL Inside Retail	42	27	6	9	1	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-InRetail)
Extra-Capacity - Peak-Hour ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-OutRetail)
Total Extra-Capacity	$1,957,244	$843,327	$233,791	$234,748	$36,126	$95,806	$145,684	$8,344	$13,823	$7,542	$338,052	$0	$0	$0	$0	$0	
Customer Related																	
Actual Customer - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(AC-ALL)
Actual Customer - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Retail)
Actual Customer - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Wholesale)
Actual Customer - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-InRetail)
Actual Customer - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-OutRetail)
Capacity - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-ALL)
Capacity - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Retail)
Capacity - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Wholesale)
Capacity - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-InRetail)
Capacity - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-OutRetail)
Maintenance - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-ALL)
Maintenance - Retail Only	461,854	263,563	99,786	10,002	16,145	43,641	23,914	601	4,201	0	0	0	0	0	0	0	(WCMS-Retail)
Maintenance - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-Wholesale)
Maintenance - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-InRetail)
Maintenance - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-OutRetail)
Meter Reading - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-ALL)
Meter Reading - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Retail)
Meter Reading - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Wholesale)
Meter Reading - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-InRetail)
Meter Reading - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-OutRetail)
Total Customer Related	$461,854	$263,563	$99,786	$10,002	$16,145	$43,641	$23,914	$601	$4,201	$0	$0	$0	$0	$0	$0	$0	
Public Fire Protection Related																	
Public Fire - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(FP-ALL)
Public Fire - Retail Only	232,190	103,902	105,233	0	0	14,171	8,884	0	0	0	0	0	0	0	0	0	(FP-Retail)
Public Fire - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-Wholesale)
Public Fire - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-InRetail)
Public Fire - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-OutRetail)
Total Public Fire Protection Related	$232,190	$103,902	$105,233	$0	$0	$14,171	$8,884	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Revenue Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(RR)
Pumping Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(PUMP)
Direct Assignment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(DA)
Net Annual Deprciation Expense	**$4,921,281**	**$2,009,129**	**$954,895**	**$376,013**	**$52,272**	**$244,023**	**$463,597**	**$14,660**	**$18,025**	**$21,454**	**$767,213**	**$0**	**$0**	**$0**	**$0**	**$0**	

Medford Water Commission
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Description		Total Expenses FY 26/27	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Expenses																									
Work Order and Fee Expense	**000**																								
Hydrant Device Expense	01-000-5805-00	$17,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fee Project Expense	01-000-5900-00	305,000	0	305,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Installations Expense	01-000-5910-00	412,000	0	412,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Air Release Valve Expense	01-000-5920-00	60,000	23,769	5,396	0	84	0	15,269	2,901	0	59	0	1,149	7,297	0	11	0	0	0	0	0	0	0	0	0
Large SVC Con Expense	01-000-5930-00	3,000	1,188	270	0	4	0	763	145	0	3	0	57	365	0	1	0	0	0	0	0	0	0	0	0
Bulk Water Sales Expense	01-000-5955-00	18,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purchase Price Variance	01-000-5960-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stock (Inventory) Sales Cost of Goods Sold	01-000-5965-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Work Order and Fee Expense		$815,000	$42,958	$722,666	$0	$89	$0	$16,032	$3,046	$0	$62	$0	$1,207	$7,662	$0	$12	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply																									
Source of Supply - Supervision	**100**																								
Labor Expense - Reg	01-100-6420-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Source of Supply - Supervision		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Rogue River Intake	**110**																								
Contract Services	01-110-6200-00	$3,500	$3,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance - General Liability	01-110-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Finance Manager	01-110-6420-00	22,495	22,495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-110-6490-00	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nonstock Material Expense	01-110-6560-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense - Finance Manager	01-110-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Rogue River Intake		$26,495	26,495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Source of Supply = Rogue Watershed Management	**111**																								
Contract Services	01-111-6200-00	$77,500	$77,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grants/Partnerships/Donations	01-111-6370-00	58,500	58,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-111-6420-00	232,256	232,256	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-111-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-111-6490-00	8,000	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-111-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-111-6770-00	9,000	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-111-6810-00	2,507	2,507	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Master Support	01-111-6860-00	33,500	33,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply = Rogue Watershed Management		$421,263	$421,263	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Rogue Watershed Measurement	**112**																								
Labor Expense - Reg	01-112-6420-00	$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-112-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Rogue Watershed Measurement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - BBS Patrol House and Grounds	**120**																								
Contract Services	01-120-6200-00	$6,500	$6,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equipment Expense	01-120-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Protection	01-120-6320-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-120-6385-00	1,246	1,246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-120-6420-00	130,575	130,575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-120-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-120-6490-00	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-120-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Propane	01-120-6650-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-120-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-120-6810-00	5,751	5,751	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - BBS Patrol House and Grounds		$149,072	$149,072	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Big Butte Springs Watershed	**121**																								
Contract Services	01-121-6200-00	$15,500	$15,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fire Protection	01-121-6320-00	37,600	37,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Reduction	01-121-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-121-6385-00	5,544	5,544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-121-6420-00	270,474	270,474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-121-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-121-6490-00	8,000	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-121-6540-00	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Tax	01-121-6660-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-121-6770-00	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-121-6810-00	7,079	7,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Big Butte Springs Watershed		$348,197	$348,197	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Willow Lake Reservoir	**122**																								
Contract Services	01-122-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-122-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-122-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-122-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-122-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-122-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Willow Lake Reservoir		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Forest Stand Improvements	**124**																								
Contract Services	01-124-6200-00	$612,000	$612,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fuel Reduction	01-124-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-124-6420-00	93,798	93,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-124-6490-00	2,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Timber Tax Expense	01-124-6777-00	7,000	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-124-6810-00	947	947	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Forest Stand Improvements		$715,745	$715,745	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Source of Supply		$1,660,772	$1,660,772	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Supply Pumping																									
Supply Pumping - Rogue River Intake	**210**																								
Contract Services	01-210-6200-00	$15,500	$8,533	$0	$0	$0	$0	$6,967	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-210-6280-00	244,500	244,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-210-6385-00	2,307	1,270	0	0	0	0	1,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-210-6420-00	29,034	15,983	0	0	0	0	13,051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-210-6490-00	2,000	1,101	0	0	0	0	899	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-210-6810-00	613	337	0	0	0	0	276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Rogue River Intake		$293,954	$271,724	$0	$0	$0	$0	$22,230	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Duff High Service	**211**																								
Contract Services	01-211-6200-00	$24,500	$24,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-211-6280-00	489,000	489,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-211-6420-00	28,143	9,764	0	0	0	0	7,943	0	0	0	0	10,435	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-211-6490-00	2,000	694	0	0	0	0	564	0	0	0	0	742	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-211-6810-00	139	48	0	0	0	0	39	0	0	0	0	52	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Duff High Service		$543,782	$524,007	$0	$0	$0	$0	$8,547	$0	$0	$0	$0	$11,229	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - BBS Intakes	**220**																								
Contract Services	01-220-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance - Property	01-220-6385-00	1,993	691	0	0	0	0	563	0	0	0	0	739	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense	01-220-6420-00	5,279	1,832	0	0	0	0	1,490	0	0	0	0	1,957	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-220-6810-00	122	42	0	0	0	0	34	0	0	0	0	45	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - BBS Intakes		$7,394	$2,565	$0	$0	$0	$0	$2,087	$0	$0	$0	$0	$2,742	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Rancheria Pumps	**230**																								
Contract Services	01-230-6200-00	$1,000	$550	$0	$0	$0	$0	$450	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-230-6280-00	6,500	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-230-6385-00	144	144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense	01-230-6420-00	1,853	1,853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-230-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-230-6490-00	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Propane	01-230-6650-00	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-230-6810-00	221	221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Rancheria Pumps		$11,218	$10,768	$0	$0	$0	$0	$450	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Conrad Control Station	**240**																								
Contract Services	01-240-6200-00	$1,000	$550	$0	$0	$0	$0	$450	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-240-6280-00	39,550	39,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-240-6385-00	1,205	663	0	0	0	0	542	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-240-6400-00	3,600	1,982	0	0	0	0	1,618	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-240-6420-00	42,501	23,397	0	0	0	0	19,104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-240-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-240-6490-00	3,000	1,651	0	0	0	0	1,349	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-240-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-240-6730-00	500	275	0	0	0	0	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicles	01-240-6810-00	4,026	2,216	0	0	0	0	1,810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-240-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Conrad Control Station		$95,382	$70,285	$0	$0	$0	$0	$25,097	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Martin Control Station	**241**																								
Contract Services	01-241-6200-00	$2,500	$1,376	$0	$0	$0	$0	$1,124	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-241-6280-00	39,550	39,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-241-6385-00	1,015	559	0	0	0	0	456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-241-6400-00	4,188	2,305	0	0	0	0	1,883	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-241-6420-00	42,501	23,397	0	0	0	0	19,104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-241-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-241-6490-00	1,000	550	0	0	0	0	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-241-6730-00	1,500	826	0	0	0	0	674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-241-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-241-6810-00	1,451	799	0	0	0	0	652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-241-6820-00	500	275	0	0	0	0	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Assets	01-241-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Martin Control Station		$94,205	$69,637	$0	$0	$0	$0	$24,568	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Rossanley Control Station	**242**																								
Contract Services	01-242-6200-00	$3,000	$1,651	$0	$0	$0	$0	$1,349	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-242-6280-00	32,000	32,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-242-6385-00	1,135	625	0	0	0	0	510	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-242-6400-00	3,600	1,982	0	0	0	0	1,618	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-242-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-242-6420-00	42,501	23,397	0	0	0	0	19,104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-242-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-242-6490-00	1,500	826	0	0	0	0	674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-242-6730-00	500	275	0	0	0	0	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-242-6810-00	1,841	1,013	0	0	0	0	828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-242-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Rossanley Control Station		$86,077	$61,769	$0	$0	$0	$0	$24,308	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Roxy Ann Tower	**243**																								
Internet	01-243-6400-00	$10,200	$5,615	$0	$0	$0	$0	$4,585	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Supply Pumping - Roxy Ann Tower		$10,200	$5,615	$0	$0	$0	$0	$4,585	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Supply Pumping		$1,142,212	$1,016,372	$0	$0	$0	$0	$111,870	$0	$0	$0	$0	$13,970	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Purification																									
Purification - Water Quality and Compliance	**301**																								
Contract Services	01-301-6200-00	$5,500	$5,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equipment Expense	01-301-6310-00	5,500	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-301-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lab and Testing Supplies	01-301-6415-00	4,000	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-301-6420-00	369,405	369,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-301-6421-00	1,765	1,765	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-301-6490-00	2,500	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-301-6715-00	4,500	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-301-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-301-6810-00	25,000	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Chemical	01-301-6830-00	22,000	22,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Investigative	01-301-6840-00	27,500	27,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Microbiological	01-301-6850-00	29,500	29,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Water Quality and Compliance		$497,170	$497,170	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Corrosion Study	**305**																								
Contract Services	01-305-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Freight Expense	01-305-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-305-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lab and Testing Supplies	01-305-6415-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-305-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-305-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-305-6715-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-305-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Investigative	01-305-6840-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Water Quality and Compliance		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Rogue River (Duff Water Treatment Plant)	**310**																								
Chemicals - Carbon Dioxide	01-310-6090-00	$57,000	$57,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Chlorine	01-310-6100-00	160,500	160,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Coagulants	01-310-6110-00	220,500	220,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Other	01-310-6130-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Polymers	01-310-6150-00	28,000	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Sodium Hydroxide	01-310-6160-00	160,500	160,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-310-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Expense	01-310-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-310-6200-00	52,740	29,082	0	0	0	0	23,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-310-6312-00	48,000	26,469	0	0	0	0	21,531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Filter Media Expense	01-310-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-310-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garbage	01-310-6345-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-310-6385-00	40,095	22,110	0	0	0	0	17,985	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-310-6420-00	1,661,849	916,390	0	0	0	0	745,459	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-310-6421-00	55,702	30,716	0	0	0	0	24,986	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-310-6490-00	60,000	33,086	0	0	0	0	26,914	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-310-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repair Expense	01-310-6675-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment/Expense	01-310-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	01-310-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer	01-310-6688-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hardware Maintenance	01-310-6715-00	106,000	58,451	0	0	0	0	47,549	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-310-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-310-6770-00	23,350	12,876	0	0	0	0	10,474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-310-6810-00	6,551	3,612	0	0	0	0	2,939	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-310-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Rogue River (Duff Water Treatment Plant)		$2,680,787	$1,759,291	$0	$0	$0	$0	$921,496	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Ozone (Duff Water Treatment Plant - Rogue River)	**311**																								
Chemicals - Oxygen	01-311-6140-00	$85,500	$85,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-311-6200-00	13,500	7,444	0	0	0	0	6,056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-311-6280-00	81,500	81,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-311-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-311-6420-00	28,638	15,792	0	0	0	0	12,846	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-311-6490-00	22,500	12,407	0	0	0	0	10,093	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-311-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-311-6810-00	2,592	1,429	0	0	0	0	1,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Ozone (Duff Water Treatment Plant - Rogue River)		$234,230	$204,073	$0	$0	$0	$0	$30,157	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Duff Building and Grounds	**312**																								
Contract Services	01-312-6200-00	$24,500	$13,510	$0	$0	$0	$0	$10,990	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-312-6312-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garbage	01-312-6345-00	2,500	1,379	0	0	0	0	1,121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-312-6385-00	40,307	22,226	0	0	0	0	18,081	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Janitorial	01-312-6410-00	5,500	3,033	0	0	0	0	2,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-312-6420-00	59,478	32,798	0	0	0	0	26,680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-312-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-312-6490-00	10,500	5,790	0	0	0	0	4,710	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-312-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	01-312-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer	01-312-6688-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-312-6750-00	6,000	3,309	0	0	0	0	2,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-312-6810-00	3,236	1,784	0	0	0	0	1,452	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-312-6820-00	500	276	0	0	0	0	224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Duff Building and Grounds		$154,521	$85,207	$0	$0	$0	$0	$69,314	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Description		Total	Base					Extra-Capacity										Actual Customer					Capacity		
		Expenses	All	Retail Only	Wholesale	Inside Retail	Outside Retail	Extra-Capacity Peak-Day All	Extra-Cap. Peak-Day Retail	Extra-Cap. Peak-Day Wholesale	Extra-Cap. Peak-Day Inside Retail	Extra-Cap. Peak-Day Outside Retail	Extra-Capacity Peak-Hour All	Extra-Cap. Peak-Hour Retail	Extra-Cap. Peak-Hour Wholesale	Extra-Cap. Peak-Hour Inside Retail	Extra-Cap. Peak-Hour Outside Retail	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other
		FY 26/27	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Purification - Duff Equipment	**313**																								
Contract Services	01-313-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Filter Media Expense	01-313-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-313-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-313-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-313-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-313-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-313-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-313-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Duff Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Big Butte Springs	**320**																								
Chemicals - Chlorine	01-320-6100-00	$122,500	$122,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Other	01-320-6130-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Sodium Hydroxide	01-320-6160-00	$367,000	$367,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Computer Hardware Purchase	01-320-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-320-6200-00	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-320-6280-00	46,500	46,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment Expense	01-320-6310-00	6,500	3,584	0	0	0	0	2,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-320-6385-00	2,845	1,569	0	0	0	0	1,276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-320-6400-00	13,140	7,246	0	0	0	0	5,894	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-320-6420-00	149,106	82,221	0	0	0	0	66,885	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-320-6421-00	2,655	1,464	0	0	0	0	1,191	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-320-6490-00	7,000	3,860	0	0	0	0	3,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-320-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Propane	01-320-6650-00	7,500	4,136	0	0	0	0	3,364	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-320-6750-00	4,000	2,206	0	0	0	0	1,794	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-320-6810-00	8,556	4,718	0	0	0	0	3,838	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Big Butte Springs		$742,302	$652,004	$0	$0	$0	$0	$90,298	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Purification		$4,309,010	$3,197,745	$0	$0	$0	$0	$1,111,265	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission																									
Transmission - Roads (Big Butte Springs Transmission Line Roads)	**401**																								
Equipment Expense	01-401-6310-00	$11,000	$6,066	$0	$0	$0	$0	$4,934	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-401-6420-00	1,948	1,074	0	0	0	0	874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-401-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-401-6490-00	3,500	1,930	0	0	0	0	1,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-401-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-401-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Roads (Big Butte Springs Transmission Line Roads)		$16,448	$9,070	$0	$0	$0	$0	$7,378	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Big Butte Springs Line # 1	**421**																								
Contract Services	01-421-6200-00	$3,000	$1,654	$0	$0	$0	$0	$1,346	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-421-6420-00	107,580	59,323	0	0	0	0	48,257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-421-6421-00	4,493	2,478	0	0	0	0	2,015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-421-6490-00	8,000	4,411	0	0	0	0	3,589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-421-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-421-6810-00	19,500	10,753	0	0	0	0	8,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Big Butte Springs Line # 1		$142,573	$78,619	$0	$0	$0	$0	$63,954	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Big Butte Springs Line # 2	**422**																								
Contract Services	01-422-6200-00	$2,500	$1,379	$0	$0	$0	$0	$1,121	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-422-6420-00	102,467	56,503	0	0	0	0	45,964	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-422-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-422-6490-00	8,000	4,411	0	0	0	0	3,589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-422-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-422-6810-00	6,436	3,549	0	0	0	0	2,887	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Big Butte Springs Line # 2		$119,403	$65,842	$0	$0	$0	$0	$53,561	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Description		Total Expenses FY 26/27	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Transmission - Cathodic Protection BBS1/BBS2	**423**																								
Contract Services	01-423-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-423-6280-00	6,000	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-423-6420-00	91,786	50,613	0	0	0	0	41,173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-423-6421-00	1,389	766	0	0	0	0	623	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-423-6490-00	4,500	2,481	0	0	0	0	2,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-423-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-423-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-423-6810-00	2,692	1,484	0	0	0	0	1,208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Cathodic Protection BBS2/BBS2		$106,367	$61,345	$0	$0	$0	$0	$45,022	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)	**440**																								
Chemicals - Dechlorination	01-440-6120-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-440-6200-00	1,500	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-440-6280-00	2,500	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-440-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-440-6385-00	94	52	0	0	0	0	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-440-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-440-6420-00	40,703	22,445	0	0	0	0	18,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-440-6421-00	6,947	3,831	0	0	0	0	3,116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-440-6490-00	5,500	3,033	0	0	0	0	2,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-440-6810-00	3,651	2,013	0	0	0	0	1,638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-440-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)		$60,895	$35,373	$0	$0	$0	$0	$25,522	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs)	**441**																								
Contract Services	01-441-6200-00	$500	$276	$0	$0	$0	$0	$224	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance - General Liability	01-441-6385-00	231	127	0	0	0	0	104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-441-6420-00	37,501	20,679	0	0	0	0	16,822	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-441-6421-00	6,947	3,831	0	0	0	0	3,116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-441-6490-00	500	276	0	0	0	0	224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-441-6810-00	3,995	2,203	0	0	0	0	1,792	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs)		$49,674	$27,392	$0	$0	$0	$0	$22,282	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Transmission		$495,360	$277,641	$0	$0	$0	$0	$217,719	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping																									
Distribution Pumping - Miscellaneous/Other	**500**																								
Contract Services	01-500-6200-00	$41,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-500-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-500-6420-00	156,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-500-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-500-6490-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-500-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-500-6810-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Miscellaneous/Other		$213,150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Angelcrest	**570**																								
Contract Services	01-570-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-570-6280-00	25,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-570-6385-00	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-570-6420-00	26,255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-570-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-570-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-570-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-570-6810-00	1,538	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-570-6820-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Angelcrest		$59,315	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Archer	**572**																								
Contract Services	01-572-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-572-6280-00	25,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-572-6385-00	1,178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-572-6400-00	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-572-6420-00	27,409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-572-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-572-6490-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-572-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-572-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-572-6810-00	1,392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-572-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Archer		$64,968	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Description		Total	Base					Extra-Capacity										Actual Customer					Capacity		
		Expenses	All	Retail Only	Wholesale	Inside Retail	Outside Retail	Extra-Capacity Peak-Day All	Extra-Cap. Peak-Day Retail	Extra-Cap. Peak-Day Wholesale	Extra-Cap. Peak-Day Inside Retail	Extra-Cap. Peak-Day Outside Retail	Extra-Capacity Peak-Hour All	Extra-Cap. Peak-Hour Retail	Extra-Cap. Peak-Hour Wholesale	Extra-Cap. Peak-Hour Inside Retail	Extra-Cap. Peak-Hour Outside Retail	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other
		FY 26/27	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Distribution Pumping - Barneburg	**574**																								
Contract Services	01-574-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-574-6280-00	13,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-574-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-574-6385-00	315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-574-6420-00	16,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-574-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-574-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-574-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-574-6810-00	869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-574-6820-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Pumping - Barneburg		$37,083	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Brookdale	**576**																								
Contract Services	01-576-6200-00	$4,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-576-6280-00	67,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-576-6385-00	1,081	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-576-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-576-6420-00	22,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-576-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-576-6490-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-576-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-576-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-576-6810-00	1,958	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-576-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-576-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Brookdale		$100,929	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Hillcrest Pumpstation	**578**																								
Contract Services	01-578-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-578-6280-00	35,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-578-6385-00	146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-578-6420-00	15,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-578-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-578-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-578-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-578-6810-00	544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-578-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Hillcrest Pumpstation		$57,704	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Lone Pine	**580**																								
Contract Services	01-580-6200-00	$3,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-580-6280-00	64,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-580-6385-00	884	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-580-6420-00	26,251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-580-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-580-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-580-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-580-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-580-6810-00	5,680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-580-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Lone Pine		$105,704	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Pierce Heights #2	**582**																								
Contract Service Expense	01-582-6200-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-582-6280-00	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-582-6385-00	325	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-582-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-582-6420-00	9,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-582-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-582-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-582-6810-00	435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Pierce Heights #2		$25,024	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Stanford	**584**																								
Contract Services	01-584-6200-00	$5,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-584-6280-00	58,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-584-6385-00	170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-584-6420-00	23,157	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-584-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-584-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-584-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-584-6810-00	1,286	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-584-6820-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distibution Pumping - Stanford		$92,502	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Description		Total Expenses FY 26/27	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Distribution Pumping - Stardust	**586**																								
Contract Services	01-586-6200-00	$6,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-586-6280-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-586-6385-00	189	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-586-6420-00	9,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-586-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-586-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-586-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-586-6810-00	636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-586-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Stardust		$31,089	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Pumping		$787,468	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution																									
Distribution - Pot Holing	**640**																								
Contract Services Expense	01-640-6200-00	$10,000	$6,700	$3,300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	01-640-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-640-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense	01-640-6420-00	11,371	7,619	3,752	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-640-6490-00	5,000	3,350	1,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-640-6810-00	5,445	3,648	1,797	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Pot Holing		$31,816	$21,317	$10,499	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Service Center Control Equipment	641																								
Contract Services	01-641-6200-00	15,500	10,385	5,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-641-6420-00	187,044	125,319	61,725	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-641-6421-00	54,380	36,435	17,945	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-641-6490-00	6,500	4,355	2,145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-641-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-641-6690-00	4,500	3,015	1,485	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-641-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-641-6715-00	7,500	5,025	2,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-641-6750-00	4,000	2,680	1,320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-641-6810-00	1,924	1,289	635	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Service Center Control Equipment		$281,348	$188,503	$92,845	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Service Lines	**642**																								
Chemicals - Other	01-642-6130-00	$500	$0	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Computer Hardware Purchase	01-642-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-642-6200-00	40,000	0	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-642-6312-00	3,500	0	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-642-6403-00	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-642-6420-00	301,197	0	301,197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-642-6421-00	51,811	0	51,811	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-642-6490-00	27,000	0	27,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-642-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-642-6690-00	2,000	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-642-6770-00	2,175	0	2,175	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-642-6810-00	59,221	0	59,221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Service Lines		$537,404	$0	$537,404	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Hydrants	**643**																								
Chemicals - Dichlorination	01-643-6120-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-643-6200-00	31,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment Expense	01-643-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-643-6312-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-643-6403-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-643-6420-00	309,242	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-643-6421-00	4,881	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-643-6490-00	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-643-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nonstock Expense	01-643-6560-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-643-6770-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-643-6810-00	35,652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Hydrants		$409,275	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Mains	**644**																								
Chemicals - Chlorine	01-644-6100-00	$2,500	$639	$351	$0	$0	$0	$467	$238	$0	$0	$0	$0	$448	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Dechlorination	01-644-6120-00	3,000	766	421	0	0	0	560	286	0	0	0	0	538	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Other	01-644-6130-00	500	128	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-644-6200-00	67,500	17,242	9,466	0	0	0	12,598	6,426	0	0	0	0	12,109	0	0	0	0	0	0	0	0	0	0	0
Damages	01-644-6215-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-644-6312-00	2,500	639	351	0	0	0	467	238	0	0	0	0	448	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-644-6403-00	10,500	2,682	1,472	0	0	0	1,960	1,000	0	0	0	0	1,884	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-644-6420-00	229,938	58,735	32,245	0	0	0	42,914	21,889	0	0	0	0	41,250	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-644-6421-00	86,070	21,986	12,070	0	0	0	16,063	8,193	0	0	0	0	15,441	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-644-6490-00	34,500	8,813	4,838	0	0	0	6,439	3,284	0	0	0	0	6,189	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-644-6540-00	500	128	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-644-6690-00	3,500	894	491	0	0	0	653	333	0	0	0	0	628	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-644-6770-00	2,725	696	382	0	0	0	509	259	0	0	0	0	489	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-644-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-644-6810-00	68,842	17,585	9,654	0	0	0	12,848	6,553	0	0	0	0	12,350	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Mains		$512,575	$130,932	$71,879	$0	$0	$0	$95,663	$48,795	$0	$0	$0	$0	$91,954	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Distribution - Meters	**645**																								
Contract Services	01-645-6200-00	$11,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,500	$0
Fees and Permits	01-645-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-645-6385-00	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	0
Inventory	01-645-6403-00	634,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634,500	0
Labor Expense - Reg	01-645-6420-00	759,903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	759,903	0
Labor Expense - OT/CTE	01-645-6421-00	33,453	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33,453	0
Materials and Supplies	01-645-6490-00	31,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,500	0
Miscellaneous	01-645-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-645-6560-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,500	0
Small Tools	01-645-6690-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0
Temporary Labor	01-645-6770-00	12,125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,125	0
Vehicle Expense	01-645-6810-00	81,093	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	81,093	0
Loss on Disposal of Assets	01-645-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Meters		$1,575,674	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,575,674	$0
Distribution - Reservoirs	**646**																								
Chemicals - Dechlorination	01-646-6120-00	$19,500	$2,077	$4,493	$0	$20	$0	$0	$0	$0	$0	$0	$4,410	$8,457	$0	$44	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-646-6200-00	80,000	8,519	18,433	0	83	0	0	0	0	0	0	18,092	34,694	0	179	0	0	0	0	0	0	0	0	0
Electricity	01-646-6280-00	4,000	426	922	0	4	0	0	0	0	0	0	905	1,735	0	9	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-646-6385-00	36,026	3,836	8,301	0	37	0	0	0	0	0	0	8,147	15,624	0	81	0	0	0	0	0	0	0	0	0
Internet	01-646-6400-00	12,600	1,342	2,903	0	13	0	0	0	0	0	0	2,850	5,464	0	28	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-646-6420-00	119,693	12,746	27,579	0	124	0	0	0	0	0	0	27,069	51,908	0	268	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-646-6421-00	23,617	2,515	5,442	0	24	0	0	0	0	0	0	5,341	10,242	0	53	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-646-6490-00	10,500	1,118	2,419	0	11	0	0	0	0	0	0	2,375	4,554	0	23	0	0	0	0	0	0	0	0	0
Miscellaneous	01-646-6540-00	500	53	115	0	1	0	0	0	0	0	0	113	217	0	1	0	0	0	0	0	0	0	0	0
Small Tools	01-646-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-646-6730-00	10,500	1,118	2,419	0	11	0	0	0	0	0	0	2,375	4,554	0	23	0	0	0	0	0	0	0	0	0
Temporary Labor	01-646-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-646-6810-00	19,153	2,040	4,413	0	20	0	0	0	0	0	0	4,331	8,306	0	43	0	0	0	0	0	0	0	0	0
Water Expense	01-646-6820-00	4,000	426	922	0	4	0	0	0	0	0	0	905	1,735	0	9	0	0	0	0	0	0	0	0	0
Total Distribution - Reservoirs		$340,089	$36,216	$78,360	$0	$352	$0	$0	$0	$0	$0	$0	$76,912	$147,488	$0	$761	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Valves	**647**																								
Contract Services	01-647-6200-00	$83,000	$21,202	$11,639	$0	$0	$0	$15,491	$7,901	$0	$0	$0	$0	$14,890	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-647-6312-00	1,500	383	210	0	0	0	280	143	0	0	0	0	269	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-647-6403-00	89,000	22,734	12,481	0	0	0	16,610	8,472	0	0	0	0	15,966	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-647-6420-00	675,878	172,646	94,780	0	0	0	126,141	64,340	0	0	0	0	121,250	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-647-6421-00	46,578	11,898	6,532	0	0	0	8,693	4,434	0	0	0	0	8,356	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-647-6490-00	18,000	4,598	2,524	0	0	0	3,359	1,714	0	0	0	0	3,229	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-647-6540-00	500	128	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-647-6690-00	1,500	383	210	0	0	0	280	143	0	0	0	0	269	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-647-6770-00	5,325	1,360	747	0	0	0	994	507	0	0	0	0	955	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-647-6810-00	162,152	41,420	22,739	0	0	0	30,263	15,436	0	0	0	0	29,090	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Valves		$1,083,433	$276,752	$151,932	$0	$0	$0	$202,204	$103,138	$0	$0	$0	$0	$194,364	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Sampling Stations	**648**																								
Contract Service Expense	01-648-6200-00	$500	$0	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	01-648-6403-00	500	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-648-6420-00	3,687	0	3,687	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-648-6490-00	500	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-648-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-648-6810-00	672	0	672	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Sampling Stations		$5,859	$0	$5,859	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Cross Connection Control	**650**																								
Contract Services	01-650-6200-00	$204,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	01-650-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-650-6420-00	49,671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-650-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-650-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-650-6810-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Cross Connection Control		$265,671	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Fire Services	**651**																								
Inventory	01-651-6403-00	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-651-6420-00	66,563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-651-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-651-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-651-6810-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Cross Connection Control		$151,563	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution		$5,194,707	$653,721	$948,778	$0	$352	$0	$297,867	$151,932	$0	$0	$0	$76,912	$433,807	$0	$761	$0	$0	$0	$0	$0	$0	$0	$1,575,674	$0

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Description		Total	Base					Extra-Capacity										Actual Customer					Capacity		
		Expenses	All	Retail Only	Wholesale	Inside Retail	Outside Retail	Extra-Capacity Peak-Day All	Extra-Cap. Peak-Day Retail	Extra-Cap. Peak-Day Wholesale	Extra-Cap. Peak-Day Inside Retail	Extra-Cap. Peak-Day Outside Retail	Extra-Capacity Peak-Hour All	Extra-Cap. Peak-Hour Retail	Extra-Cap. Peak-Hour Wholesale	Extra-Cap. Peak-Hour Inside Retail	Extra-Cap. Peak-Hour Outside Retail	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other
		FY 26/27	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Administration																									
Rogue River/Duff Water Treatment Plant	**710**																								
Advertising	01-710-6000-00	$7,100	$3,915	$0	$0	$0	$0	$3,185	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Amortization Expense	01-710-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audits and Accounting	01-710-6015-00	17,600	9,705	0	0	0	0	7,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	01-710-6030-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Board and Commissioner Expense	01-710-6050-00	3,400	1,875	0	0	0	0	1,525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cafeteria Expense	01-710-6065-00	400	221	0	0	0	0	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone Expense	01-710-6080-00	2,136	1,178	0	0	0	0	958	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-710-6170-00	17,500	9,650	0	0	0	0	7,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Maintenance	01-710-6175-00	29,000	15,991	0	0	0	0	13,009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-710-6200-00	122,000	67,274	0	0	0	0	54,726	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Damages	01-710-6215-00	3,100	1,709	0	0	0	0	1,391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dental Insurance	01-710-6230-00	22,512	12,414	0	0	0	0	10,098	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Compensation	01-710-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dental Insurance	01-710-6230-001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-710-6245-00	5,600	3,088	0	0	0	0	2,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues and Subscriptions	01-710-6250-00	6,000	3,309	0	0	0	0	2,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Tax	01-710-6325-00	107,800	59,444	0	0	0	0	48,356	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources Events	01-710-6376-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Workers Comp	01-710-6390-00	18,000	9,926	0	0	0	0	8,074	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-710-6395-00	25,600	14,117	0	0	0	0	11,483	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Paid Leave Oregon	01-710-6397-00	6,600	3,639	0	0	0	0	2,961	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-710-6400-00	37,399	20,623	0	0	0	0	16,776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Investment Expense	01-710-6405-00	4,100	2,261	0	0	0	0	1,839	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Janitorial	01-710-6410-00	2,000	1,103	0	0	0	0	897	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-710-6420-00	1,310,044	722,395	0	0	0	0	587,649	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-710-6421-00	35,448	19,547	0	0	0	0	15,901	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal	01-710-6455-00	10,000	5,514	0	0	0	0	4,486	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Life Insurance	01-710-6460-00	4,100	2,261	0	0	0	0	1,839	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-710-6490-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Insurance	01-710-6520-00	316,644	174,606	0	0	0	0	142,038	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicare	01-710-6530-00	21,140	11,657	0	0	0	0	9,483	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meeting Expense	01-710-6535-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-710-6540-00	2,080	1,147	0	0	0	0	933	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Moving and Recruitment Expense	01-710-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Network	01-710-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Occupational Health	01-710-6568-00	3,500	1,930	0	0	0	0	1,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Equipment	01-710-6570-00	2,000	1,103	0	0	0	0	897	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	01-710-6580-00	1,500	827	0	0	0	0	673	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Expense	01-710-6595-00	1,471,645	811,506	0	0	0	0	660,139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PERS Retirement	01-710-6600-00	291,277	160,618	0	0	0	0	130,659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage	01-710-6620-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing	01-710-6630-00	500	276	0	0	0	0	224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Professional License	01-710-6640-00	3,500	1,930	0	0	0	0	1,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-710-6680-00	6,000	3,309	0	0	0	0	2,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-710-6685-00	3,500	1,930	0	0	0	0	1,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools Expense	01-710-6690-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security	01-710-6700-00	90,394	49,846	0	0	0	0	40,548	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-710-6710-00	3,500	1,930	0	0	0	0	1,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-710-6715-00	100,000	55,143	0	0	0	0	44,857	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-710-6720-00	7,100	3,915	0	0	0	0	3,185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-710-6750-00	2,000	1,103	0	0	0	0	897	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-710-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training	01-710-6780-00	17,000	9,374	0	0	0	0	7,626	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel	01-710-6783-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unemployment Expense	01-710-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	01-710-6790-00	4,000	2,206	0	0	0	0	1,794	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vacation/Comp time	01-710-6795-00	16,000	8,823	0	0	0	0	7,177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veba	01-710-6805-00	34,909	19,250	0	0	0	0	15,659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-710-6810-00	3,223	1,777	0	0	0	0	1,446	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-710-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-710-6870-00	2,380	1,312	0	0	0	0	1,068	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wellness Program	01-710-6890-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-710-8000-00	(1,262,655)	(696,263)	0	0	0	0	(566,392)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overhead Clearing	01-710-8001-00	(2,945,576)	(1,624,273)	0	0	0	0	(1,321,303)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Rogue River/Duff Water Treatment Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Big Butte Springs	**720**																								
Deferred Compensation	01-720-6225-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dental Insurance	01-720-6230-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-720-6245-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Expense	01-720-6595-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PERS Retirement	01-720-6600-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security	01-720-6700-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-720-8000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overhead Clearing	01-720-8001-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Big Butte Springs		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Description		Total Expenses FY 26/27	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Service Center	**730**																									
Advertising	01-730-6000-00	$12,070	$3,083	$1,693	$0	$0	$0	$2,253	$1,149	$0	$0	$0	$0	$2,165	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Amortization Expense	01-730-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Answering Service	01-730-6010-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audits and Accounting	01-730-6015-00	29,920	7,643	4,196	0	0	0	5,584	2,848	0	0	0	0	5,368	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	01-730-6030-00	1,000	255	140	0	0	0	187	95	0	0	0	0	179	0	0	0	0	0	0	0	0	0	0	0	0
Board and Commissioner Expense	01-730-6050-00	5,780	1,476	811	0	0	0	1,079	550	0	0	0	0	1,037	0	0	0	0	0	0	0	0	0	0	0	0
Cafeteria Expense	01-730-6065-00	680	174	95	0	0	0	127	65	0	0	0	0	122	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone Expense	01-730-6080-00	14,800	3,781	2,075	0	0	0	2,762	1,409	0	0	0	0	2,655	0	0	0	0	0	0	0	0	0	0	0	0
City Recorder	01-730-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-730-6170-00	27,500	7,025	3,856	0	0	0	5,132	2,618	0	0	0	0	4,933	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Maintenance	01-730-6175-00	45,000	11,495	6,310	0	0	0	8,398	4,284	0	0	0	0	8,073	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-730-6200-00	207,400	52,978	29,084	0	0	0	38,708	19,743	0	0	0	0	37,207	0	0	0	0	0	0	0	0	0	0	0	0
Damages	01-730-6215-00	5,270	1,346	739	0	0	0	984	502	0	0	0	0	945	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Compensation	01-730-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dental Insurance	01-730-6230-00	44,098	11,264	6,184	0	0	0	8,230	4,198	0	0	0	0	7,911	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-730-6245-00	9,520	2,432	1,335	0	0	0	1,777	906	0	0	0	0	1,708	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-730-6250-00	10,500	2,682	1,472	0	0	0	1,960	1,000	0	0	0	0	1,884	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-730-6280-00	34,740	8,874	4,872	0	0	0	6,484	3,307	0	0	0	0	6,232	0	0	0	0	0	0	0	0	0	0	0	0
Equipment Expense	01-730-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fee	01-730-6325-00	183,260	46,812	25,699	0	0	0	34,202	17,445	0	0	0	0	32,876	0	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-730-6330-00	200	51	28	0	0	0	37	19	0	0	0	0	36	0	0	0	0	0	0	0	0	0	0	0	0
Garbage	01-730-6345-00	4,400	1,124	617	0	0	0	821	419	0	0	0	0	789	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources Events	01-730-6376-00	1,700	434	238	0	0	0	317	162	0	0	0	0	305	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-730-6385-00	16,800	4,291	2,356	0	0	0	3,135	1,599	0	0	0	0	3,014	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Workers Comp	01-730-6390-00	37,000	9,451	5,189	0	0	0	6,905	3,522	0	0	0	0	6,638	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-730-6395-00	43,520	11,117	6,103	0	0	0	8,122	4,143	0	0	0	0	7,807	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Paid Leave Oregon	01-730-6397-00	13,400	3,423	1,879	0	0	0	2,501	1,276	0	0	0	0	2,404	0	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-730-6400-00	30,368	7,757	4,259	0	0	0	5,668	2,891	0	0	0	0	5,448	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-730-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory Adjustments	01-730-6404-00	20,000	5,109	2,805	0	0	0	3,733	1,904	0	0	0	0	3,588	0	0	0	0	0	0	0	0	0	0	0	0
Investment Expense	01-730-6405-00	6,970	1,780	977	0	0	0	1,301	664	0	0	0	0	1,250	0	0	0	0	0	0	0	0	0	0	0	0
Janitorial	01-730-6410-00	41,750	10,665	5,855	0	0	0	7,792	3,974	0	0	0	0	7,490	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-730-6420-00	3,738,623	954,995	524,274	0	0	0	697,750	355,899	0	0	0	0	670,696	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-730-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Overhead Applied - Service Center	01-730-6430-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscaping Expense	01-730-6450-00	5,000	1,277	701	0	0	0	933	476	0	0	0	0	897	0	0	0	0	0	0	0	0	0	0	0	0
Legal	01-730-6455-00	17,000	4,342	2,384	0	0	0	3,173	1,618	0	0	0	0	3,050	0	0	0	0	0	0	0	0	0	0	0	0
Life Insurance	01-730-6460-00	6,970	1,780	977	0	0	0	1,301	664	0	0	0	0	1,250	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance - Equipment	01-730-6480-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-730-6490-00	24,000	6,131	3,366	0	0	0	4,479	2,285	0	0	0	0	4,306	0	0	0	0	0	0	0	0	0	0	0	0
Medical Insurance	01-730-6520-00	583,186	148,969	81,781	0	0	0	108,842	55,516	0	0	0	0	104,622	0	0	0	0	0	0	0	0	0	0	0	0
Medicare	01-730-6530-00	33,600	8,583	4,712	0	0	0	6,271	3,199	0	0	0	0	6,028	0	0	0	0	0	0	0	0	0	0	0	0
Meeting Expense	01-730-6535-00	1,500	383	210	0	0	0	280	143	0	0	0	0	269	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-730-6540-00	880	225	123	0	0	0	164	84	0	0	0	0	158	0	0	0	0	0	0	0	0	0	0	0	0
Natural Gas	01-730-6550-00	9,000	2,299	1,262	0	0	0	1,680	857	0	0	0	0	1,615	0	0	0	0	0	0	0	0	0	0	0	0
Network	01-730-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Obsolescence	01-730-6565-00	1,500	383	210	0	0	0	280	143	0	0	0	0	269	0	0	0	0	0	0	0	0	0	0	0	0
Occupational Health	01-730-6568-00	5,500	1,405	771	0	0	0	1,026	524	0	0	0	0	987	0	0	0	0	0	0	0	0	0	0	0	0
Office Equipment	01-730-6570-00	2,000	511	280	0	0	0	373	190	0	0	0	0	359	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	01-730-6580-00	3,500	894	491	0	0	0	653	333	0	0	0	0	628	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Expense	01-730-6595-00	2,201,500	562,352	308,720	0	0	0	410,872	209,572	0	0	0	0	394,941	0	0	0	0	0	0	0	0	0	0	0	0
PERS Retirement	01-730-6600-00	494,786	126,388	69,385	0	0	0	92,343	47,101	0	0	0	0	88,763	0	0	0	0	0	0	0	0	0	0	0	0
Personnel Equipment	01-730-6610-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage	01-730-6620-00	500	128	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0	0
Printing	01-730-6630-00	1,500	383	210	0	0	0	280	143	0	0	0	0	269	0	0	0	0	0	0	0	0	0	0	0	0
Professional License	01-730-6640-00	3,700	945	519	0	0	0	691	352	0	0	0	0	664	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-730-6680-00	15,500	3,959	2,174	0	0	0	2,893	1,476	0	0	0	0	2,781	0	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-730-6685-00	3,500	894	491	0	0	0	653	333	0	0	0	0	628	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools Expense	01-730-6690-00	17,000	4,342	2,384	0	0	0	3,173	1,618	0	0	0	0	3,050	0	0	0	0	0	0	0	0	0	0	0	0
Social Security	01-730-6700-00	143,668	36,699	20,147	0	0	0	26,813	13,677	0	0	0	0	25,774	0	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-730-6710-00	7,500	1,916	1,052	0	0	0	1,400	714	0	0	0	0	1,345	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-730-6715-00	176,000	44,957	24,681	0	0	0	32,847	16,754	0	0	0	0	31,574	0	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-730-6720-00	12,070	3,083	1,693	0	0	0	2,253	1,149	0	0	0	0	2,165	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-730-6730-00	5,000	1,277	701	0	0	0	933	476	0	0	0	0	897	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-730-6750-00	3,400	868	477	0	0	0	635	324	0	0	0	0	610	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-730-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training	01-730-6780-00	33,000	8,430	4,628	0	0	0	6,159	3,141	0	0	0	0	5,920	0	0	0	0	0	0	0	0	0	0	0	0
Travel	01-730-6783-00	1,000	255	140	0	0	0	187	95	0	0	0	0	179	0	0	0	0	0	0	0	0	0	0	0	0
Unemployment Expense	01-730-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	01-730-6790-00	37,000	9,451	5,189	0	0	0	6,905	3,522	0	0	0	0	6,638	0	0	0	0	0	0	0	0	0	0	0	0
Vacation/Comp time	01-730-6795-00	42,500	10,856	5,960	0	0	0	7,932	4,046	0	0	0	0	7,624	0	0	0	0	0	0	0	0	0	0	0	0
Veba	01-730-6805-00	55,219	14,105	7,743	0	0	0	10,306	5,257	0	0	0	0	9,906	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-730-6810-00	18,612	4,754	2,610	0	0	0	3,474	1,772	0	0	0	0	3,339	0	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-730-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-730-6870-00	4,046	1,034	567	0	0	0	755	385	0	0	0	0	726	0	0	0	0	0	0	0	0	0	0	0	0
Wellness Program	01-730-6890-00	1,700	434	238	0	0	0	317	162	0	0	0	0	305	0	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-730-8000-00	(1,976,934)	(504,988)	(277,229)	0	0	0	(368,961)	(188,195)	0	0	0	0	(354,655)	0	0	0	0	0	0	0	0	0	0	0	0
Overhead Clearing	01-730-8001-00	(6,581,672)	(1,681,224)	(922,960)	0	0	0	(1,228,356)	(626,543)	0	0	0	0	(1,180,729)	0	0	0	0	0	0	0	0	0	0	0	0
Total Service Center		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer: All (AC-ALL)	Actual Customer: Retail Only (AC-Retail)	Actual Customer: Wholesale (AC-Wholesale)	Actual Customer: Inside Retail (AC-InRetail)	Actual Customer: Outside Retail (AC-OutRetail)	Capacity: All (WCA-ALL)	Capacity: Retail Only (WCA-Retail)	Capacity: Districts/ Other (WCA-Wholesale)
Total Administration		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Administrative & General																									
Annex	**760**																								
Advertising	01-760-6000-00	$16,330	$8,049	$1,685	$0	$0	$0	$2,060	$181	$0	$0	$0	$108	$517	$0	$1	$0	$0	$0	$0	$0	$0	$0	$1,856	$0
Amortization Expense	01-760-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audits and Accounting	01-760-6015-00	40,480	19,952	4,176	0	1	0	5,107	449	0	0	0	268	1,281	0	2	0	0	0	0	0	0	0	4,600	0
Bad Debt Expense	01-760-6020-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	01-760-6030-00	7,500	3,697	774	0	0	0	946	83	0	0	0	50	237	0	0	0	0	0	0	0	0	0	852	0
Board/Commissioner Expense	01-760-6050-00	7,820	3,854	807	0	0	0	987	87	0	0	0	52	248	0	0	0	0	0	0	0	0	0	889	0
Cash Short	01-760-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cafeteria Expense	01-760-6065-00	920	453	95	0	0	0	116	10	0	0	0	6	29	0	0	0	0	0	0	0	0	0	105	0
Cell Phone Expense	01-760-6080-00	2,064	1,017	213	0	0	0	260	23	0	0	0	14	65	0	0	0	0	0	0	0	0	0	235	0
City Recorder	01-760-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commissioners Expense	01-760-6165-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-760-6170-00	40,000	19,715	4,126	0	1	0	5,046	444	0	0	0	264	1,266	0	2	0	0	0	0	0	0	0	4,545	0
Computer Hardware Maintenance	01-760-6175-00	63,500	31,298	6,551	0	2	0	8,011	705	0	0	0	420	2,010	0	4	0	0	0	0	0	0	0	7,215	0
Contract Services	01-760-6200-00	280,600	138,303	28,947	0	8	0	35,399	3,115	0	1	0	1,855	8,881	0	16	0	0	0	0	0	0	0	31,883	0
Credit Card Processing Fees	01-760-6213-00	500	246	52	0	0	0	63	6	0	0	0	3	16	0	0	0	0	0	0	0	0	0	57	0
Damages	01-760-6215-00	7,130	3,514	736	0	0	0	899	79	0	0	0	47	226	0	0	0	0	0	0	0	0	0	810	0
Deferred Compensation	01-760-6225-00	15,000	7,393	1,547	0	0	0	1,892	167	0	0	0	99	475	0	1	0	0	0	0	0	0	0	1,704	0
Dental Insurance	01-760-6230-00	52,769	26,009	5,444	0	2	0	6,657	586	0	0	0	349	1,670	0	3	0	0	0	0	0	0	0	5,996	0
Disability Expense	01-760-6245-00	12,880	6,348	1,329	0	0	0	1,625	143	0	0	0	85	408	0	1	0	0	0	0	0	0	0	1,464	0
Disability Expense	01-760-6250-00	26,000	12,815	2,682	0	1	0	3,280	289	0	0	0	172	823	0	1	0	0	0	0	0	0	0	2,954	0
Electricity	01-760-6280-00	44,740	22,052	4,615	0	1	0	5,644	497	0	0	0	296	1,416	0	2	0	0	0	0	0	0	0	5,084	0
Franchise Fee	01-760-6325-00	247,940	63,334	34,769	0	0	0	46,274	23,603	0	0	0	0	44,480	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-760-6330-00	300	148	31	0	0	0	38	3	0	0	0	2	9	0	0	0	0	0	0	0	0	0	34	0
Human Resources Events	01-760-6376-00	2,300	1,134	237	0	0	0	290	26	0	0	0	15	73	0	0	0	0	0	0	0	0	0	261	0
Insurance - Property	01-760-6385-00	13,300	6,555	1,372	0	0	0	1,678	148	0	0	0	88	421	0	1	0	0	0	0	0	0	0	1,511	0
Insurance - Workers Comp	01-760-6390-00	20,000	9,858	2,063	0	1	0	2,523	222	0	0	0	132	633	0	1	0	0	0	0	0	0	0	2,273	0
Insurance - General Liability	01-760-6395-00	58,880	29,021	6,074	0	2	0	7,428	654	0	0	0	389	1,864	0	3	0	0	0	0	0	0	0	6,690	0
Insurance - Paid Leave Oregon	01-760-6397-00	18,000	8,872	1,857	0	1	0	2,271	200	0	0	0	119	570	0	1	0	0	0	0	0	0	0	2,045	0
Internet Expense	01-760-6400-00	48,788	24,047	5,033	0	1	0	6,155	542	0	0	0	323	1,544	0	3	0	0	0	0	0	0	0	5,544	0
Investment Expense	01-760-6405-00	9,430	4,648	973	0	0	0	1,190	105	0	0	0	62	298	0	1	0	0	0	0	0	0	0	1,071	0
Janitorial	01-760-6410-00	45,750	22,549	4,720	0	1	0	5,772	508	0	0	0	302	1,448	0	3	0	0	0	0	0	0	0	5,198	0
Labor Expense - Reg	01-760-6420-00	2,636,381	1,299,425	271,972	0	78	0	332,591	29,271	0	8	0	17,431	83,445	0	146	0	0	0	0	0	0	0	299,562	0
Labor Expense - OT/CTE	01-760-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscaping Expense	01-760-6450-00	5,000	2,464	516	0	0	0	631	56	0	0	0	33	158	0	0	0	0	0	0	0	0	0	568	0
Legal	01-760-6455-00	23,000	11,336	2,373	0	1	0	2,902	255	0	0	0	152	728	0	1	0	0	0	0	0	0	0	2,613	0
Life Insurance	01-760-6460-00	9,430	4,648	973	0	0	0	1,190	105	0	0	0	62	298	0	1	0	0	0	0	0	0	0	1,071	0
Management Expense	01-760-6485-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-760-6490-00	1,000	493	103	0	0	0	126	11	0	0	0	7	32	0	0	0	0	0	0	0	0	0	114	0
Meals Expense	01-760-6500-00	1,000	493	103	0	0	0	126	11	0	0	0	7	32	0	0	0	0	0	0	0	0	0	114	0
Medical Insurance	01-760-6520-00	723,259	356,481	74,612	0	21	0	91,242	8,030	0	2	0	4,782	22,892	0	40	0	0	0	0	0	0	0	82,181	0
Medicare	01-760-6530-00	47,513	23,418	4,901	0	1	0	5,994	528	0	0	0	314	1,504	0	3	0	0	0	0	0	0	0	5,399	0
Meeting Expense	01-760-6535-00	5,000	2,464	516	0	0	0	631	56	0	0	0	33	158	0	0	0	0	0	0	0	0	0	568	0
Miscellaneous	01-760-6540-00	1,040	513	107	0	0	0	131	12	0	0	0	7	33	0	0	0	0	0	0	0	0	0	118	0
Moving and Recruitment Expense	01-760-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Natural Gas	01-760-6550-00	10,000	4,929	1,032	0	0	0	1,262	111	0	0	0	66	317	0	1	0	0	0	0	0	0	0	1,136	0
Network	01-760-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Occupational Health	01-760-6568-00	3,500	1,725	361	0	0	0	442	39	0	0	0	23	111	0	0	0	0	0	0	0	0	0	398	0
Office Equipment	01-760-6570-00	3,500	1,725	361	0	0	0	442	39	0	0	0	23	111	0	0	0	0	0	0	0	0	0	398	0
Office Supplies	01-760-6580-00	11,000	5,422	1,135	0	0	0	1,388	122	0	0	0	73	348	0	1	0	0	0	0	0	0	0	1,250	0
Payroll Expense	01-760-6595-00	3,347,742	1,650,042	345,357	0	99	0	422,333	37,169	0	10	0	22,134	105,960	0	186	0	0	0	0	0	0	0	380,391	0
PERS Retirement	01-760-6600-00	647,522	319,152	66,799	0	19	0	81,688	7,189	0	2	0	4,281	20,495	0	36	0	0	0	0	0	0	0	73,575	0
Postage	01-760-6620-00	1,000	493	103	0	0	0	126	11	0	0	0	7	32	0	0	0	0	0	0	0	0	0	114	0
Printing	01-760-6630-00	2,500	1,232	258	0	0	0	315	28	0	0	0	17	79	0	0	0	0	0	0	0	0	0	284	0
Professional License	01-760-6640-00	2,500	1,232	258	0	0	0	315	28	0	0	0	17	79	0	0	0	0	0	0	0	0	0	284	0
Safety Equipment	01-760-6680-00	1,500	739	155	0	0	0	189	17	0	0	0	10	47	0	0	0	0	0	0	0	0	0	170	0
Safety Program	01-760-6685-00	2,500	1,232	258	0	0	0	315	28	0	0	0	17	79	0	0	0	0	0	0	0	0	0	284	0
Social Security	01-760-6700-00	203,158	100,133	20,958	0	6	0	25,629	2,256	0	1	0	1,343	6,430	0	11	0	0	0	0	0	0	0	23,084	0
Software Purchase	01-760-6710-00	5,500	2,711	567	0	0	0	694	61	0	0	0	36	174	0	0	0	0	0	0	0	0	0	625	0
Software Maintenance	01-760-6715-00	197,000	97,098	20,323	0	6	0	24,852	2,187	0	1	0	1,303	6,235	0	11	0	0	0	0	0	0	0	22,384	0
Special Events	01-760-6720-00	16,330	8,049	1,685	0	0	0	2,060	181	0	0	0	108	517	0	1	0	0	0	0	0	0	0	1,856	0
State and Federal Relations	01-760-6729-00	45,000	22,180	4,642	0	1	0	5,677	500	0	0	0	298	1,424	0	2	0	0	0	0	0	0	0	5,113	0
Storm Drain	01-760-6730-00	8,500	4,189	877	0	0	0	1,072	94	0	0	0	56	269	0	0	0	0	0	0	0	0	0	966	0
Telephone	01-760-6750-00	5,100	2,514	526	0	0	0	643	57	0	0	0	34	161	0	0	0	0	0	0	0	0	0	579	0
Temporary Labor	01-760-6770-00	18,500	9,118	1,908	0	1	0	2,334	205	0	0	0	122	586	0	1	0	0	0	0	0	0	0	2,102	0
Training	01-760-6780-00	40,000	19,715	4,126	0	1	0	5,046	444	0	0	0	264	1,266	0	2	0	0	0	0	0	0	0	4,545	0
Travel Expense	01-760-6783-00	3,500	1,725	361	0	0	0	442	39	0	0	0	23	111	0	0	0	0	0	0	0	0	0	398	0
Unemployment Expense	01-760-6785-00	7,000	3,450	722	0	0	0	883	78	0	0	0	46	222	0	0	0	0	0	0	0	0	0	795	0
Uniforms	01-760-6790-00	3,000	1,479	309	0	0	0	378	33	0	0	0	20	95	0	0	0	0	0	0	0	0	0	341	0
Vacation/Comp time	01-760-6795-00	36,000	17,744	3,714	0	1	0	4,542	400	0	0	0	238	1,139	0	2	0	0	0	0	0	0	0	4,091	0
Veba	01-760-6805-00	79,400	39,135	8,191	0	2	0	10,017	882	0	0	0	525	2,513	0	4	0	0	0	0	0	0	0	9,022	0
Vehicle Expense	01-760-6810-00	468	231	48	0	0	0	59	5	0	0	0	3	15	0	0	0	0	0	0	0	0	0	53	0
Water Expense	01-760-6820-00	500	246	52	0	0	0	63	6	0	0	0	3	16	0	0	0	0	0	0	0	0	0	57	0
Website	01-760-6870-00	5,474	2,698	565	0	0	0	691	61	0	0	0	36	173	0	0	0	0	0	0	0	0	0	622	0
Wellness Program	01-760-6890-00	2,300	1,134	237	0	0	0	290	26	0	0	0	15	73	0	0	0	0	0	0	0	0	0	261	0
Gain/Loss on Disposal of Fixed Assets	01-760-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-760-8000-00	(2,851,903)	(1,405,652)	(294,206)	0	(85)	0	(359,781)	(31,664)	0	(9)	0	(18,856)	(90,266)	0	(158)	0	0	0	0	0	0	0	(324,050)	0
Overhead Clearing	01-760-8001-00	(6,393,635)	(3,151,308)	(659,575)	0	(189)	0	(806,586)	(70,986)	0	(19)	0	(42,273)	(202,367)	0	(354)	0	0	0	0	0	0	0	(726,483)	0
Error Account	01-760-9999-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Annex		$0	($58,871)	$9,191	$0	($7)	$0	$14,995	$20,850	$0	($1)	$0	($1,639)	$36,632	$0	($14)	$0	$0	$0	$0	$0	$0	$0	($28,172)	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity: Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity: Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity: Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity: Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity: Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity: Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer: All (AC-ALL)	Actual Customer: Retail Only (AC-Retail)	Actual Customer: Wholesale (AC-Wholesale)	Actual Customer: Inside Retail (AC-InRetail)	Actual Customer: Outside Retail (AC-OutRetail)	Capacity: All (WCA-ALL)	Capacity: Retail Only (WCA-Retail)	Capacity: Districts/ Other (WCA-Wholesale)
Customer Service, Collection and Billing	**761**																								
AR Discounts	01-000-5999-00	$5,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,500	$0	$0	$0	$0	$0	$0	$0
Answering Service	01-761-6010-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,500	0	0	0	0	0	0	0
Bad Debt Expense	01-761-6020-00	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,000	0	0	0	0	0	0	0
Bank Fees	01-761-6030-00	245,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245,000	0	0	0	0	0	0	0
Bill Processing/Outsource	01-761-6040-00	44,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44,000	0	0	0	0	0	0	0
Cash Short	01-761-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CCR, Newsletter & Misc. Info	01-761-6070-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0	0	0	0
Computer Hardware Purchase	01-761-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Maintenance	01-761-6175-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0	0	0	0	0	0	0
Courier Expense	01-761-6210-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,500	0	0	0	0	0	0	0
Electricity	01-761-6280-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Emergency Payment Assistance	01-761-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Envelopes and Bill Insertion	01-761-6300-00	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,000	0	0	0	0	0	0	0
Internet Expense	01-761-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-761-6420-00	1,223,072	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,223,072	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-761-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance - Equipment	01-761-6480-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	0	0	0	0	0	0
Materials and Supplies	01-761-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0
Miscellaneous	01-761-6540-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	0	0	0	0	0	0
Natural Gas	01-761-6550-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Network	01-761-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Equipment	01-761-6570-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage	01-761-6620-00	210,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	210,000	0	0	0	0	0	0	0
Printing	01-761-6630-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0
Software Maintenance	01-761-6715-00	217,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	217,000	0	0	0	0	0	0	0
Telephone	01-761-6750-00	7,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,200	0	0	0	0	0	0	0
Temporary Labor	01-761-6770-00	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,000	0	0	0	0	0	0	0
Vehicle Expense	01-761-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website Expense	01-761-6870-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	0	0	0	0	0	0	0
Internet	01-762-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-762-6420-00	820,803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	820,803	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-762-6421-00	15,637	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,637	0	0	0	0	0	0	0
Materials and Supplies	01-762-6490-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500	0	0	0	0	0	0	0
Miscellaneous	01-762-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Tax	01-762-6660-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	0	0	0	0	0	0
Small Tools	01-762-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-762-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-762-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-762-6810-00	61,837	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61,837	0	0	0	0	0	0	0
Total Customer Service, Collection and Billing		2,953,049	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,953,049	$0	$0	$0	$0	$0	$0	$0
Engineering, Maps, and Records	**766**																								
Computer Hardware Purchase	01-766-6170-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Computer Hardware Maint.	01-766-6175-00	500	128	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-766-6200-00	51,000	13,027	7,152	0	0	0	9,518	4,855	0	0	0	0	9,149	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-766-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-766-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-766-6420-00	770,156	196,729	108,000	0	0	0	143,736	73,315	0	0	0	0	138,163	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-766-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Locate Expense	01-766-6465-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-766-6490-00	3,000	766	421	0	0	0	560	286	0	0	0	0	538	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-766-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	01-766-6580-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recording Fees	01-766-6665-00	500	128	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-766-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-766-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-766-6715-00	16,000	4,087	2,244	0	0	0	2,986	1,523	0	0	0	0	2,870	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-766-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-766-6770-00	13,500	3,448	1,893	0	0	0	2,520	1,285	0	0	0	0	2,422	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-766-6810-00	5,535	1,414	776	0	0	0	1,033	527	0	0	0	0	993	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Assets	01-766-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Engineering, Maps, and Records		$860,191	$219,727	$120,626	$0	$0	$0	$160,540	$81,886	$0	$0	$0	$0	$154,315	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Information	**767**																								
Advertising	01-767-6000-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CCR, Newsletter & Misc. Info	01-767-6070-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-767-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Programs	01-767-6270-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Emergency Payment Assistance	01-767-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-767-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-767-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-767-6720-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-767-6870-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Public Information		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
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Description		Total Expenses FY 26/27	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer: All (AC-ALL)	Actual Customer: Retail Only (AC-Retail)	Actual Customer: Wholesale (AC-Wholesale)	Actual Customer: Inside Retail (AC-InRetail)	Actual Customer: Outside Retail (AC-OutRetail)	Capacity: All (WCA-ALL)	Capacity: Retail Only (WCA-Retail)	Capacity: Districts/ Other (WCA-Wholesale)
Water Efficiency	**769**																									
Water Efficiency Grants	01-769-6180-00	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Water Efficiency Incentives	01-769-6190-00	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-769-6200-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues and Subscriptions	01-769-6250-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants/Partnerships/Donations	01-769-6370-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-769-6420-00	394,997	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-769-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-769-6490-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing	01-769-6630-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-769-6720-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-769-6770-00	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-769-6810-00	4,587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-769-6870-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Conservation		$462,084	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inspection and Patrolling (Underground Locates)	**770**																									
Internet Expense	01-770-6400-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-770-6420-00	486,883	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-770-6421-00	13,703	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Locate Expense	01-770-6465-00	16,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-770-6490-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-770-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-770-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-770-6810-00	25,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-770-6690-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Inspection and Patrolling (Underground Locates)		$551,537	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fleet, Vehicles and Equipment	**800**																									
Contract Services	01-800-6200-00	$36,500	$36,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Gas/Fuel - Equipment	01-800-6350-00	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas/Fuel - Fleet	01-800-6360-00	102,000	102,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Auto & Equipment	01-800-6380-00	27,000	27,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-800-6420-00	68,310	68,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-800-6490-00	80,500	80,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-800-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-800-6810-00	1,942	1,942	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Maintenance	01-800-6815-00	37,500	37,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Clearing	01-800-8002-00	(950,701)	(950,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Fleet, Vehicles and Equipment		($591,949)	($591,949)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Administrative & General		$4,234,912	(431,093)	129,818	0	(7)	0	175,535	102,736	0	(1)	0	(1,639)	190,947	0	(14)	0	2,953,049	0	0	0	0	0	(28,172)	0	0
Offset of CS connections and customer installations - Work Order and Fee Exp		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional Expenditures (Input on Dashboard)		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional O&M for Master Plan		$230,000	0	230,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		18,869,441																								
Total Operations & Maintenance Expense		$18,869,441	$6,418,116	$2,031,262	$0	$433	$0	$1,930,288	$257,714	$0	$62	$0	$90,449	$632,416	$0	$759	$0	$2,953,049	$0	$0	$0	$0	$0	$1,547,502	$0	$0
Transfers Out																										
Capital Funds																										
Water System Construction Fund		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Future Water Supply and Treatment Plant Fund		600,000	0	600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Main Replacement Fund		275,000	0	275,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Water Right Dev. Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vernal Pool Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Funds		$875,000	**$0**	**$875,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Funds																										
Rate Stabilization and Emergency Fund Transfer Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Other Funds		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Funds (-)																										
Rate Stabilization and Emergency Fund Transfer In		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Other Funds (-)		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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	Total	Base					Extra-Capacity										Actual Customer					Capacity		
Description	Expenses FY 26/27	All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)
Total Revenue Requirements	**$19,744,441**	**$6,418,116**	**$2,906,262**	**$0**	**$433**	**$0**	**$1,930,288**	**$257,714**	**$0**	**$62**	**$0**	**$90,449**	**$632,416**	**$0**	**$759**	**$0**	**$2,953,049**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,547,502**	**$0**
Less: Miscellaneous Revenues																								
Work Order & Fee Revenue	$600,000	$0	$600,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Charges in Lieu of Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forest Product Revenue	400,000	130,024	58,878	0	9	0	39,105	5,221	0	1	0	1,832	12,812	0	15	0	59,825	0	0	0	0	31,351	0
CAWD negative revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Revenue	25,000	8,126	3,680	0	1	0	2,444	326	0	0	0	115	801	0	1	0	3,739	0	0	0	0	1,959	0	
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	50,000	16,253	7,360	0	1	0	4,888	653	0	0	0	229	1,602	0	2	0	7,478	0	0	0	0	3,919	0	
Interest Earnings - Water Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Miscellaneous Revenues	$1,075,000	$154,403	$669,917	$0	$10	$0	$46,438	$6,200	$0	$1	$0	$2,176	$15,214	$0	$18	$0	$71,043	$0	$0	$0	$0	$37,229	$0	
NET REVENUE REQUIREMENTS	**$18,669,441**	**$6,263,712**	**$2,236,345**	**$0**	**$423**	**$0**	**$1,883,851**	**$251,514**	**$0**	**$60**	**$0**	**$88,273**	**$617,202**	**$0**	**$741**	**$0**	**$2,882,006**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,510,273**	**$0**

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Description		Total	Customer Related													Public Fire Protection								
			Maintenance							Meter Reading														
		Expenses	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail	Rev-Related	Pumping	Direct Assign	
		FY 26/27	(WCA-InRetail)	(WCA-OutRetail)	(WCMS-ALL)	(WCMS-Retail)	(WCMS-Wholesale)	(WCMS-InRetail)	(WCMS-OutRetail)	(WCMR-ALL)	(WCMR-Retail)	(WCMR-Wholesale)	(WCMR-InRetail)	(WCMR-OutRetail)	(FP-ALL)	(FP-Retail)	(FP-Wholesale)	(FP-InRetail)	(FP-OutRetail)	(RR)	(PUMP)	(DA)	Basis of Classification
Expenses																								
Work Order and Fee Expense	**000**																							
Hydrant Device Expense	01-000-5805-00	$17,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$17,000	$0	$0	$0	$0	Direct - (FP-InRetail)
Fee Project Expense	01-000-5900-00	305,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Customer Installations Expense	01-000-5910-00	412,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Air Release Valve Expense	01-000-5920-00	60,000	0	0	0	2,371	0	0	0	0	0	0	0	0	0	1,692	0	0	0	0	0	0	0	Total Plant in Service - Less DA
Large SVC Con Expense	01-000-5930-00	3,000	0	0	0	119	0	0	0	0	0	0	0	0	0	85	0	0	0	0	0	0	0	Total Plant in Service - Less DA
Bulk Water Sales Expense	01-000-5955-00	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Purchase Price Variance	01-000-5960-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Total Plant in Service - Less DA
Stock (Inventory) Sales Cost of Goods Sold	01-000-5965-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Total Plant in Service - Less DA
Total Work Order and Fee Expense		$815,000	$0	$0	$0	$2,489	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,777	$0	$17,000	$0	$0	$0	$0		
Source of Supply																								
Source of Supply - Supervision	**100**																							
Labor Expense - Reg	01-100-6420-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Total Source of Supply - Supervision		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Rogue River Intake	**110**																							
Contract Services	01-110-6200-00	$3,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Insurance - General Liability	01-110-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Finance Manager	01-110-6420-00	22,495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-110-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Nonstock Material Expense	01-110-6560-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense - Finance Manager	01-110-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Rogue River Intake		$26,495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Source of Supply = Rogue Watershed Management	**111**																							
Contract Services	01-111-6200-00	$77,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Grants/Partnerships/Donations	01-111-6370-00	58,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-111-6420-00	232,256	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - OT	01-111-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-111-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Miscellaneous	01-111-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Temporary Labor	01-111-6770-00	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-111-6810-00	2,507	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Water Master Support	01-111-6860-00	33,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply = Rogue Watershed Management		$421,263	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Rogue Watershed Measurement	**112**																							
Labor Expense - Reg	01-112-6420-00	$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-112-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Rogue Watershed Measurement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - BBS Patrol House and Grounds	**120**																							
Contract Services	01-120-6200-00	$6,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Equipment Expense	01-120-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Fire Protection	01-120-6320-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Insurance - General Liability	01-120-6385-00	1,246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-120-6420-00	130,575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - OT	01-120-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-120-6490-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Miscellaneous	01-120-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Propane	01-120-6650-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Telephone	01-120-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-120-6810-00	5,751	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - BBS Patrol House and Grounds		$149,072	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Big Butte Springs Watershed	**121**																							
Contract Services	01-121-6200-00	$15,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Fire Protection	01-121-6320-00	37,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Fuel Reduction	01-121-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Insurance - Property	01-121-6385-00	5,544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-121-6420-00	270,474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - OT	01-121-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-121-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Miscellaneous	01-121-6540-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Property Tax	01-121-6660-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Temporary Labor	01-121-6770-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-121-6810-00	7,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Big Butte Springs Watershed		$348,197	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Willow Lake Reservoir	**122**																							
Contract Services	01-122-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Fees and Permits	01-122-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Insurance - General Liability	01-122-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-122-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-122-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-122-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Willow Lake Reservoir		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Forest Stand Improvements	**124**																							
Contract Services	01-124-6200-00	$612,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Fuel Reduction	01-124-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-124-6420-00	93,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-124-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Timber Tax Expense	01-124-6777-00	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-124-6810-00	947	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Forest Stand Improvements		$715,745	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Source of Supply		$1,660,772	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Supply Pumping																							
Supply Pumping - Rogue River Intake	**210**																						
Contract Services	01-210-6200-00	$15,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-210-6280-00	244,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-210-6385-00	2,307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-210-6420-00	29,034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-210-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicle Expense	01-210-6810-00	613	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total Supply Pumping - Rogue River Intake		$293,954	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Duff High Service	**211**																						
Contract Services	01-211-6200-00	$24,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Electricity	01-211-6280-00	489,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-211-6420-00	28,143	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Materials and Supplies	01-211-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Vehicle Expense	01-211-6810-00	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Total Supply Pumping - Duff High Service		$543,782	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - BBS Intakes	**220**																						
Contract Services	01-220-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day/Peak Hour - All
Insurance - Property	01-220-6385-00	1,993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Labor Expense	01-220-6420-00	5,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Vehicle Expense	01-220-6810-00	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Total Supply Pumping - BBS Intakes		$7,394	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Rancheria Pumps	**230**																						
Contract Services	01-230-6200-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-230-6280-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - Property	01-230-6385-00	144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense	01-230-6420-00	1,853	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - OT	01-230-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Materials and Supplies	01-230-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Propane	01-230-6650-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Expense	01-230-6810-00	221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Rancheria Pumps		$11,218	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Conrad Control Station	**240**																						
Contract Services	01-240-6200-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-240-6280-00	39,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-240-6385-00	1,205	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Inventory	01-240-6400-00	3,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-240-6420-00	42,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - OT/CTE	01-240-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-240-6490-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Small Tools	01-240-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Storm Drain	01-240-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicles	01-240-6810-00	4,026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Water Expense	01-240-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Conrad Control Station		$95,382	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Martin Control Station	**241**																						
Contract Services	01-241-6200-00	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-241-6280-00	39,550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-241-6385-00	1,015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Internet	01-241-6400-00	4,188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-241-6420-00	42,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - OT/CTE	01-241-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-241-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Storm Drain	01-241-6730-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Temporary Labor	01-241-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicle Expense	01-241-6810-00	1,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Water Expense	01-241-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Loss on Disposal of Assets	01-241-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Martin Control Station		$94,205	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Rossanley Control Station	**242**																						
Contract Services	01-242-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-242-6280-00	32,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-242-6385-00	1,135	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Internet	01-242-6400-00	3,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Inventory	01-242-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-242-6420-00	42,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - OT/CTE	01-242-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-242-6490-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Storm Drain	01-242-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicle Expense	01-242-6810-00	1,841	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Water Expense	01-242-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Rossanley Control Station		$86,077	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Roxy Ann Tower	**243**																						
Internet	01-243-6400-00	$10,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Total Supply Pumping - Roxy Ann Tower		$10,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Supply Pumping		$1,142,212	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Purification																							
Purification - Water Quality and Compliance	**301**																						
Contract Services	01-301-6200-00	$5,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Equipment Expense	01-301-6310-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Internet	01-301-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Lab and Testing Supplies	01-301-6415-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-301-6420-00	369,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - OT	01-301-6421-00	1,765	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Materials and Supplies	01-301-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Software Maintenance	01-301-6715-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Temporary Labor	01-301-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Expense	01-301-6810-00	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Water Analysis - Chemical	01-301-6830-00	22,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Water Analysis - Investigative	01-301-6840-00	27,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Water Analysis - Microbiological	01-301-6850-00	29,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Purification - Water Quality and Compliance		$497,170	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Corrosion Study	**305**																						
Contract Services	01-305-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Freight Expense	01-305-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Inventory	01-305-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Lab and Testing Supplies	01-305-6415-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - Reg	01-305-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Materials and Supplies	01-305-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Miscellaneous	01-305-6715-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Vehicle Expense	01-305-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Water Analysis - Investigative	01-305-6840-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Total Purification - Water Quality and Compliance		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Rogue River (Duff Water Treatment Plant)	**310**																						
Chemicals - Carbon Dioxide	01-310-6090-00	$57,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Chemicals - Chlorine	01-310-6100-00	160,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Coagulants	01-310-6110-00	220,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Other	01-310-6130-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Polymers	01-310-6150-00	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Sodium Hydroxide	01-310-6160-00	160,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Computer Hardware Purchase	01-310-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Computer Hardware Expense	01-310-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Contract Services	01-310-6200-00	52,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Fees and Permits	01-310-6312-00	48,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Filter Media Expense	01-310-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Freight Expense	01-310-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Garbage	01-310-6345-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Property	01-310-6385-00	40,095	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-310-6420-00	1,661,849	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-310-6421-00	55,702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-310-6490-00	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Miscellaneous	01-310-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Repair Expense	01-310-6675-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Equipment/Expense	01-310-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Security	01-310-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Sewer	01-310-6688-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Hardware Maintenance	01-310-6715-00	106,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Telephone	01-310-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Temporary Labor	01-310-6770-00	23,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-310-6810-00	6,551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Loss on Disposal of Asset	01-310-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Rogue River (Duff Water Treatment Plant)		$2,680,787	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Ozone (Duff Water Treatment Plant - Rogue River)	**311**																						
Chemicals - Oxygen	01-311-6140-00	$85,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Contract Services	01-311-6200-00	13,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Electricity	01-311-6280-00	81,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Freight Expense	01-311-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-311-6420-00	28,638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-311-6490-00	22,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Loss on Disposal of Asset	01-311-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-311-6810-00	2,592	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Ozone (Duff Water Treatment Plant - Rogue River)		$234,230	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Duff Building and Grounds	**312**																						
Contract Services	01-312-6200-00	$24,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Duff
Fees and Permits	01-312-6312-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Garbage	01-312-6345-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Property	01-312-6385-00	40,307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Janitorial	01-312-6410-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-312-6420-00	59,478	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-312-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-312-6490-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Equipment	01-312-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Security	01-312-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Sewer	01-312-6688-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Telephone	01-312-6750-00	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-312-6810-00	3,236	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Water Expense	01-312-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Duff Building and Grounds		$154,521	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Purification - Duff Equipment	**313**																						
Contract Services	01-313-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Duff
Filter Media Expense	01-313-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Freight Expense	01-313-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Inventory	01-313-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-313-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-313-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-313-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Temporary Labor	01-313-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Duff Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Big Butte Springs	**320**																						
Chemicals - Chlorine	01-320-6100-00	$122,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Chemicals - Other	01-320-6130-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Chemicals - Sodium Hydroxide	01-320-6160-00	$367,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Computer Hardware Purchase	01-320-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Contract Services	01-320-6200-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Electricity	01-320-6280-00	46,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Equipment Expense	01-320-6310-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Insurance - General Liability	01-320-6385-00	2,845	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Internet Expense	01-320-6400-00	13,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Labor Expense - Reg	01-320-6420-00	149,106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Labor Expense - OT/CTE	01-320-6421-00	2,655	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Materials and Supplies	01-320-6490-00	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Miscellaneous	01-320-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Propane	01-320-6650-00	7,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Telephone	01-320-6750-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Vehicle Expense	01-320-6810-00	8,556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Total Purification - Big Butte Springs		$742,302	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Purification		$4,309,010	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission																							
Transmission - Roads (Big Butte Springs Transmission Line Roads)	**401**																						
Equipment Expense	01-401-6310-00	$11,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Labor Expense - Reg	01-401-6420-00	1,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-401-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-401-6490-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Miscellaneous	01-401-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-401-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Roads (Big Butte Springs Transmission Line Roads)		$16,448	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Big Butte Springs Line # 1	**421**																						
Contract Services	01-421-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Labor Expense - Reg	01-421-6420-00	107,580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-421-6421-00	4,493	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-421-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Temporary Labor	01-421-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-421-6810-00	19,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Big Butte Springs Line # 1		$142,573	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Big Butte Springs Line # 2	**422**																						
Contract Services	01-422-6200-00	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Labor Expense - Reg	01-422-6420-00	102,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-422-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-422-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Temporary Labor	01-422-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-422-6810-00	6,436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Big Butte Springs Line # 2		$119,403	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

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Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Transmission - Cathodic Protection BBS1/BBS2	**423**																						
Contract Services	01-423-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Electricity	01-423-6280-00	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-423-6420-00	91,786	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-423-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-423-6490-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Miscellaneous	01-423-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Temporary Labor	01-423-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-423-6810-00	2,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Cathodic Protection BBS2/BBS2		$106,367	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)	**440**																						
Chemicals - Dechlorination	01-440-6120-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Contract Services	01-440-6200-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Electricity	01-440-6280-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Fees and Permits	01-440-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Insurance - General Liability	01-440-6385-00	94	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Inventory	01-440-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - Reg	01-440-6420-00	40,703	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-440-6421-00	6,947	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-440-6490-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-440-6810-00	3,651	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Loss on Disposal of Asset	01-440-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)		$60,895	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs	**441**																						
Contract Services	01-441-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Insurance - General Liability	01-441-6385-00	231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - Reg	01-441-6420-00	37,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-441-6421-00	6,947	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-441-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-441-6810-00	3,995	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs)		$49,674	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Transmission		$495,360	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution Pumping																							
Distribution Pumping - Miscellaneous/Other	**500**																						
Contract Services	01-500-6200-00	$41,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$41,000	$0	Direct - (PUMP)
Fees and Permits	01-500-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Labor Expense - Reg	01-500-6420-00	156,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156,650	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-500-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Materials and Supplies	01-500-6490-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,500	0	Direct - (PUMP)
Temporary Labor	01-500-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Vehicle Expense	01-500-6810-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	0	Direct - (PUMP)
Total Distribution Pumping - Miscellaneous/Other		$213,150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$213,150	$0	
Distribution Pumping - Angelcrest	**570**																						
Contract Services	01-570-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$500	$0	Direct - (PUMP)
Electricity	01-570-6280-00	25,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,500	0	Direct - (PUMP)
Insurance - General Liability	01-570-6385-00	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	133	0	Direct - (PUMP)
Labor Expense - Reg	01-570-6420-00	26,255	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,255	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-570-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-570-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0	Direct - (PUMP)
Storm Drain	01-570-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Vehicle Expense	01-570-6810-00	1,538	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,538	0	Direct - (PUMP)
Water Expense	01-570-6820-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	Direct - (PUMP)
Total Distribution Pumping - Angelcrest		$59,315	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$59,315	$0	
Distribution Pumping - Archer	**572**																						
Contract Services	01-572-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,000	$0	Direct - (PUMP)
Electricity	01-572-6280-00	25,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,500	0	Direct - (PUMP)
Insurance - General Liability	01-572-6385-00	1,178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,178	0	Direct - (PUMP)
Internet	01-572-6400-00	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	600	0	Direct - (PUMP)
Labor Expense - Reg	01-572-6420-00	27,409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27,409	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-572-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-572-6490-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500	0	Direct - (PUMP)
Small Tools	01-572-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Storm Drain	01-572-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Vehicle Expense	01-572-6810-00	1,392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,392	0	Direct - (PUMP)
Water Expense	01-572-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Total Distribution Pumping - Archer		$64,968	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$64,968	$0	

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Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Distribution Pumping - Barneburg	**574**																						
Contract Services	01-574-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,000	$0	Direct - (PUMP)
Electricity	01-574-6280-00	13,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,500	0	Direct - (PUMP)
Fees and Permits	01-574-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Insurance - General Liability	01-574-6385-00	315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	315	0	Direct - (PUMP)
Labor Expense - Reg	01-574-6420-00	16,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,010	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-574-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-574-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Storm Drain	01-574-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Vehicle Expense	01-574-6810-00	869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	869	0	Direct - (PUMP)
Water Expense	01-574-6820-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,000	$0	Direct - (PUMP)
Total Distribution Pumping - Barneburg		$37,083	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$37,083	$0	
Distribution Pumping - Brookdale	**576**																						
Contract Services	01-576-6200-00	$4,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,500	$0	Direct - (PUMP)
Electricity	01-576-6280-00	67,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67,000	0	Direct - (PUMP)
Insurance - General Liability	01-576-6385-00	1,081	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,081	0	Direct - (PUMP)
Inventory	01-576-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Labor Expense - Reg	01-576-6420-00	22,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,501	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-576-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-576-6490-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	Direct - (PUMP)
Storm Drain	01-576-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Temporary Labor	01-576-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Vehicle Expense	01-576-6810-00	1,958	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,958	0	Direct - (PUMP)
Water Expense	01-576-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Loss on Disposal of Asset	01-576-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Total Distribution Pumping - Brookdale		$100,929	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,929	$0	
Distribution Pumping - Hillcrest Pumpstation	**578**																						
Contract Services	01-578-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,000	$0	Direct - (PUMP)
Electricity	01-578-6280-00	35,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,500	0	Direct - (PUMP)
Insurance - General Liability	01-578-6385-00	146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	146	0	Direct - (PUMP)
Labor Expense - Reg	01-578-6420-00	15,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,625	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-578-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-578-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Storm Drain	01-578-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Vehicle Expense	01-578-6810-00	544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	544	0	Direct - (PUMP)
Water Expense	01-578-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Total Distribution Pumping - Hillcrest Pumpstation		$57,704	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$57,704	$0	
Distribution Pumping - Lone Pine	**580**																						
Contract Services	01-580-6200-00	$3,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,500	$0	Direct - (PUMP)
Electricity	01-580-6280-00	64,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64,500	0	Direct - (PUMP)
Insurance - General Liability	01-580-6385-00	884	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	884	0	Direct - (PUMP)
Labor Expense - Reg	01-580-6420-00	26,251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,251	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-580-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-580-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0	Direct - (PUMP)
Storm Drain	01-580-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Temporary Labor	01-580-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Vehicle Expense	01-580-6810-00	5,680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,680	0	Direct - (PUMP)
Water Expense	01-580-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Total Distribution Pumping - Lone Pine		$105,704	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$105,704	$0	
Distribution Pumping - Pierce Heights #2	**582**																						
Contract Service Expense	01-582-6200-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,000	$0	Direct - (PUMP)
Electricity	01-582-6280-00	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,000	0	Direct - (PUMP)
Insurance - General Liability	01-582-6385-00	325	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	325	0	Direct - (PUMP)
Inventory	01-582-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Labor Expense - Reg	01-582-6420-00	9,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,375	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-582-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-582-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Vehicle Expense	01-582-6810-00	435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	435	0	Direct - (PUMP)
Total Distribution Pumping - Pierce Heights #2		$25,024	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,024	$0	
Distribution Pumping - Stanford	**584**																						
Contract Services	01-584-6200-00	$5,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,000	$0	Direct - (PUMP)
Electricity	01-584-6280-00	58,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	58,500	0	Direct - (PUMP)
Insurance - General Liability	01-584-6385-00	170	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170	0	Direct - (PUMP)
Labor Expense - Reg	01-584-6420-00	23,157	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23,157	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-584-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-584-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Storm Drain	01-584-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Vehicle Expense	01-584-6810-00	1,286	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,286	0	Direct - (PUMP)
Water Expense	01-584-6820-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Total Distibution Pumping - Stanford		$92,502	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$92,502	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Distribution Pumping - Stardust	**586**																						
Contract Services	01-586-6200-00	$6,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,500	$0	Direct - (PUMP)
Electricity	01-586-6280-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	0	Direct - (PUMP)
Insurance - General Liability	01-586-6385-00	189	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	189	0	Direct - (PUMP)
Labor Expense - Reg	01-586-6420-00	9,375	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,375	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-586-6421-00	1,389	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,389	0	Direct - (PUMP)
Materials and Supplies	01-586-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	0	Direct - (PUMP)
Storm Drain	01-586-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Vehicle Expense	01-586-6810-00	636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	636	0	Direct - (PUMP)
Water Expense	01-586-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Total Distribution Pumping - Stardust		$31,089	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$31,089	$0	
Total Distribution Pumping		$787,468	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$787,468	$0	
Distribution																							
Distribution - Pot Holing	**640**																						
Contract Services Expense	01-640-6200-00	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Control Equipment
Inventory	01-640-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense - OT	01-640-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense	01-640-6420-00	11,371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Materials and Supplies	01-640-6490-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Vehicle Expense	01-640-6810-00	5,445	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Total Distribution - Pot Holing		$31,816	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-
Distribution - Service Center Control Equipment	641																						
Contract Services	01-641-6200-00	15,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense - Reg	01-641-6420-00	187,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense - OT/CTE	01-641-6421-00	54,380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Materials and Supplies	01-641-6490-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Miscellaneous	01-641-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Small Tools	01-641-6690-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Software Purchase	01-641-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Software Maintenance	01-641-6715-00	7,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Telephone	01-641-6750-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Vehicle Expense	01-641-6810-00	1,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Total Distribution - Service Center Control Equipment		$281,348	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Service Lines	**642**																						
Chemicals - Other	01-642-6130-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Computer Hardware Purchase	01-642-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Contract Services	01-642-6200-00	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Fees and Permits	01-642-6312-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Inventory	01-642-6403-00	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - Reg	01-642-6420-00	301,197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - OT/CTE	01-642-6421-00	51,811	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Materials and Supplies	01-642-6490-00	27,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Miscellaneous	01-642-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Small Tools	01-642-6690-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Temporary Labor	01-642-6770-00	2,175	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Vehicle Expense	01-642-6810-00	59,221	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Total Distribution - Service Lines		$537,404	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Hydrants	**643**																						
Chemicals - Dichlorination	01-643-6120-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,000	$0	$0	$0	$0	$0	$0	Direct - (FP-Retail)
Contract Services	01-643-6200-00	31,000	0	0	0	0	0	0	0	0	0	0	0	0	0	31,000	0	0	0	0	0	0	Direct - (FP-Retail)
Equipment Expense	01-643-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Fees and Permits	01-643-6312-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	0	0	0	0	0	Direct - (FP-Retail)
Inventory	01-643-6403-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0	0	0	Direct - (FP-Retail)
Labor Expense - Reg	01-643-6420-00	309,242	0	0	0	0	0	0	0	0	0	0	0	0	0	309,242	0	0	0	0	0	0	Direct - (FP-Retail)
Labor Expense - OT/CTE	01-643-6421-00	4,881	0	0	0	0	0	0	0	0	0	0	0	0	0	4,881	0	0	0	0	0	0	Direct - (FP-Retail)
Materials and Supplies	01-643-6490-00	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	16,000	0	0	0	0	0	0	Direct - (FP-Retail)
Miscellaneous	01-643-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Nonstock Expense	01-643-6560-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Temporary Labor	01-643-6770-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	Direct - (FP-Retail)
Vehicle Expense	01-643-6810-00	35,652	0	0	0	0	0	0	0	0	0	0	0	0	0	35,652	0	0	0	0	0	0	Direct - (FP-Retail)
Total Distribution - Hydrants		$409,275	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$409,275	$0	$0	$0	$0	$0	$0	
Distribution - Mains	**644**																						
Chemicals - Chlorine	01-644-6100-00	$2,500	$0	$0	$0	$209	$0	$0	$0	$0	$0	$0	$0	$0	$0	$149	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Chemicals - Dechlorination	01-644-6120-00	3,000	0	0	0	250	0	0	0	0	0	0	0	0	0	179	0	0	0	0	0	0	As Trans. & Distr. Plant
Chemicals - Other	01-644-6130-00	500	0	0	0	42	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Contract Services	01-644-6200-00	67,500	0	0	0	5,636	0	0	0	0	0	0	0	0	0	4,023	0	0	0	0	0	0	As Trans. & Distr. Plant
Damages	01-644-6215-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Fees and Permits	01-644-6312-00	2,500	0	0	0	209	0	0	0	0	0	0	0	0	0	149	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory	01-644-6403-00	10,500	0	0	0	877	0	0	0	0	0	0	0	0	0	626	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-644-6420-00	229,938	0	0	0	19,199	0	0	0	0	0	0	0	0	0	13,706	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-644-6421-00	86,070	0	0	0	7,187	0	0	0	0	0	0	0	0	0	5,130	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-644-6490-00	34,500	0	0	0	2,881	0	0	0	0	0	0	0	0	0	2,056	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-644-6540-00	500	0	0	0	42	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Small Tools	01-644-6690-00	3,500	0	0	0	292	0	0	0	0	0	0	0	0	0	209	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-644-6770-00	2,725	0	0	0	228	0	0	0	0	0	0	0	0	0	162	0	0	0	0	0	0	As Trans. & Distr. Plant
Loss on Disposal of Asset	01-644-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-644-6810-00	68,842	0	0	0	5,748	0	0	0	0	0	0	0	0	0	4,103	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Distribution - Mains		$512,575	$0	$0	$0	$42,799	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,553	$0	$0	$0	$0	$0	$0	

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			Customer Related																			
		Total			Maintenance					Meter Reading					Public Fire Protection							
Description		Expenses FY 26/27	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)	All (WCMR-ALL)	Retail Only (WCMR-Retail)	Districts/ Other (WCMR-Wholesale)	Inside Retail (WCMR-InRetail)	Outside Retail (WCMR-OutRetail)	All (FP-ALL)	Retail Only (FP-Retail)	Districts/ Other (FP-Wholesale)	Inside Retail (FP-InRetail)	Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Distribution - Meters	**645**																					
Contract Services	01-645-6200-00	$11,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (WCA-Retail)
Fees and Permits	01-645-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Insurance - Property	01-645-6385-00	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Inventory	01-645-6403-00	634,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Labor Expense - Reg	01-645-6420-00	759,903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Labor Expense - OT/CTE	01-645-6421-00	33,453	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Materials and Supplies	01-645-6490-00	31,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Miscellaneous	01-645-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Miscellaneous	01-645-6560-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Small Tools	01-645-6690-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Temporary Labor	01-645-6770-00	12,125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Vehicle Expense	01-645-6810-00	81,093	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Loss on Disposal of Assets	01-645-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Total Distribution - Meters		$1,575,674	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Reservoirs	**646**																					
Chemicals - Dechlorination	01-646-6120-00	$19,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Dams & Reservoirs
Contract Services	01-646-6200-00	80,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Electricity	01-646-6280-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Insurance - General Liability	01-646-6385-00	36,026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Internet	01-646-6400-00	12,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Labor Expense - Reg	01-646-6420-00	119,693	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Labor Expense - OT/CTE	01-646-6421-00	23,617	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Materials and Supplies	01-646-6490-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Miscellaneous	01-646-6540-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Small Tools	01-646-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Storm Drain	01-646-6730-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Temporary Labor	01-646-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Vehicle Expense	01-646-6810-00	19,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Water Expense	01-646-6820-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Total Distribution - Reservoirs		$340,089	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Valves	**647**																					
Contract Services	01-647-6200-00	$83,000	$0	$0	$0	$6,930	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,947	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Fees and Permits	01-647-6312-00	1,500	0	0	0	125	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory	01-647-6403-00	89,000	0	0	0	7,431	0	0	0	0	0	0	0	0	0	5,305	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-647-6420-00	675,878	0	0	0	56,434	0	0	0	0	0	0	0	0	0	40,287	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-647-6421-00	46,578	0	0	0	3,889	0	0	0	0	0	0	0	0	0	2,776	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-647-6490-00	18,000	0	0	0	1,503	0	0	0	0	0	0	0	0	0	1,073	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-647-6540-00	500	0	0	0	42	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Small Tools	01-647-6690-00	1,500	0	0	0	125	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-647-6770-00	5,325	0	0	0	445	0	0	0	0	0	0	0	0	0	317	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-647-6810-00	162,152	0	0	0	13,539	0	0	0	0	0	0	0	0	0	9,665	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Distribution - Valves		$1,083,433	$0	$0	$0	$90,463	$0	$0	$0	$0	$0	$0	$0	$0	$0	$64,579	$0	$0	$0	$0	$0	$0	
Distribution - Sampling Stations	**648**																					
Contract Service Expense	01-648-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Inventory	01-648-6403-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - Reg	01-648-6420-00	3,687	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Materials and Supplies	01-648-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Temporary Labor	01-648-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Vehicle Expense	01-648-6810-00	672	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Total Distribution - Sampling Stations		$5,859	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Cross Connection Control	**650**																					
Contract Services	01-650-6200-00	$204,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$204,000	Direct - (DA)
Inventory	01-650-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Labor Expense - Reg	01-650-6420-00	49,671	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,671	Direct - (DA)
Materials and Supplies	01-650-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000	Direct - (DA)
Miscellaneous	01-650-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Vehicle Expense	01-650-6810-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,000	Direct - (DA)
Total Distribution - Cross Connection Control		$265,671	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$265,671	
Distribution - Fire Services	**651**																					
Inventory	01-651-6403-00	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000	$0	$0	$0	$0	$0	$0	Direct - (FP-Retail)
Labor Expense - Reg	01-651-6420-00	66,563	0	0	0	0	0	0	0	0	0	0	0	0	0	66,563	0	0	0	0	0	0	Direct - (FP-Retail)
Labor Expense - OT	01-651-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Materials and Supplies	01-651-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0	0	0	0	0	0	Direct - (FP-Retail)
Vehicle Expense	01-651-6810-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000	0	0	0	0	0	0	Direct - (FP-Retail)
Total Distribution - Cross Connection Control		$151,563	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$151,563	$0	$0	$0	$0	$0	$0	
Total Distribution		$5,194,707	$0	$0	$0	$133,262	$0	$0	$0	$0	$0	$0	$0	$0	$0	$655,970	$0	$0	$0	$0	$0	$265,671	

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Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Administration																							
Rogue River/Duff Water Treatment Plant	**710**																						
Advertising	01-710-6000-00	$7,100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Duff
Amortization Expense	01-710-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Audits and Accounting	01-710-6015-00	17,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Bank Fees	01-710-6030-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Board and Commissioner Expense	01-710-6050-00	3,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Cafeteria Expense	01-710-6065-00	400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Cell Phone Expense	01-710-6080-00	2,136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Computer Hardware Purchase	01-710-6170-00	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Computer Hardware Maintenance	01-710-6175-00	29,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Contract Services	01-710-6200-00	122,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Damages	01-710-6215-00	3,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Dental Insurance	01-710-6230-00	22,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Deferred Compensation	01-710-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Dental Insurance	01-710-6230-001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Disability Expense	01-710-6245-00	5,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Dues and Subscriptions	01-710-6250-00	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Franchise Tax	01-710-6325-00	107,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Human Resources Events	01-710-6376-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Workers Comp	01-710-6390-00	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - General Liability	01-710-6395-00	25,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Paid Leave Oregon	01-710-6397-00	6,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Internet Expense	01-710-6400-00	37,399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Investment Expense	01-710-6405-00	4,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Janitorial	01-710-6410-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-710-6420-00	1,310,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-710-6421-00	35,448	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Legal	01-710-6455-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Life Insurance	01-710-6460-00	4,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-710-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Medical Insurance	01-710-6520-00	316,644	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Medicare	01-710-6530-00	21,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Meeting Expense	01-710-6535-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Miscellaneous	01-710-6540-00	2,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Moving and Recruitment Expense	01-710-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Network	01-710-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Occupational Health	01-710-6568-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Office Equipment	01-710-6570-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Office Supplies	01-710-6580-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Payroll Expense	01-710-6595-00	1,471,645	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
PERS Retirement	01-710-6600-00	291,277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Postage	01-710-6620-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Printing	01-710-6630-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Professional License	01-710-6640-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Equipment	01-710-6680-00	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Program	01-710-6685-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Small Tools Expense	01-710-6690-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Social Security	01-710-6700-00	90,394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Software Purchase	01-710-6710-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Software Maintenance	01-710-6715-00	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Special Events	01-710-6720-00	7,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Telephone	01-710-6750-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Temporary Labor	01-710-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Training	01-710-6780-00	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Travel	01-710-6783-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Unemployment Expense	01-710-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Uniforms	01-710-6790-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vacation/Comp time	01-710-6795-00	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Veba	01-710-6805-00	34,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-710-6810-00	3,223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Program	01-710-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Website	01-710-6870-00	2,380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Wellness Program	01-710-6890-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Clearing	01-710-8000-00	(1,262,655)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Overhead Clearing	01-710-8001-00	(2,945,576)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Rogue River/Duff Water Treatment Plant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Big Butte Springs	**720**																						
Deferred Compensation	01-720-6225-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Big Butte
Dental Insurance	01-720-6230-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Disability Expense	01-720-6245-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Payroll Expense	01-720-6595-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
PERS Retirement	01-720-6600-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Social Security	01-720-6700-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Labor Clearing	01-720-8000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Overhead Clearing	01-720-8001-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Total Big Butte Springs		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Service Center	**730**																						
Advertising	01-730-6000-00	$12,070	$0	$0	$0	$1,008	$0	$0	$0	$0	$0	$0	$0	$0	$0	$719	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Amortization Expense	01-730-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Answering Service	01-730-6010-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Audits and Accounting	01-730-6015-00	29,920	0	0	0	2,498	0	0	0	0	0	0	0	0	0	1,783	0	0	0	0	0	0	As Trans. & Distr. Plant
Bank Fees	01-730-6030-00	1,000	0	0	0	83	0	0	0	0	0	0	0	0	0	60	0	0	0	0	0	0	As Trans. & Distr. Plant
Board and Commissioner Expense	01-730-6050-00	5,780	0	0	0	483	0	0	0	0	0	0	0	0	0	345	0	0	0	0	0	0	As Trans. & Distr. Plant
Cafeteria Expense	01-730-6065-00	680	0	0	0	57	0	0	0	0	0	0	0	0	0	41	0	0	0	0	0	0	As Trans. & Distr. Plant
Cell Phone Expense	01-730-6080-00	14,800	0	0	0	1,236	0	0	0	0	0	0	0	0	0	882	0	0	0	0	0	0	As Trans. & Distr. Plant
City Recorder	01-730-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Computer Hardware Purchase	01-730-6170-00	27,500	0	0	0	2,296	0	0	0	0	0	0	0	0	0	1,639	0	0	0	0	0	0	As Trans. & Distr. Plant
Computer Hardware Maintenance	01-730-6175-00	45,000	0	0	0	3,757	0	0	0	0	0	0	0	0	0	2,682	0	0	0	0	0	0	As Trans. & Distr. Plant
Contract Services	01-730-6200-00	207,400	0	0	0	17,317	0	0	0	0	0	0	0	0	0	12,362	0	0	0	0	0	0	As Trans. & Distr. Plant
Damages	01-730-6215-00	5,270	0	0	0	440	0	0	0	0	0	0	0	0	0	314	0	0	0	0	0	0	As Trans. & Distr. Plant
Deferred Compensation	01-730-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Dental Insurance	01-730-6230-00	44,098	0	0	0	3,682	0	0	0	0	0	0	0	0	0	2,629	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-730-6245-00	9,520	0	0	0	795	0	0	0	0	0	0	0	0	0	567	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-730-6250-00	10,500	0	0	0	877	0	0	0	0	0	0	0	0	0	626	0	0	0	0	0	0	As Trans. & Distr. Plant
Electricity	01-730-6280-00	34,740	0	0	0	2,901	0	0	0	0	0	0	0	0	0	2,071	0	0	0	0	0	0	As Trans. & Distr. Plant
Equipment Expense	01-730-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Franchise Fee	01-730-6325-00	183,260	0	0	0	15,302	0	0	0	0	0	0	0	0	0	10,923	0	0	0	0	0	0	As Trans. & Distr. Plant
Freight Expense	01-730-6330-00	200	0	0	0	17	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	As Trans. & Distr. Plant
Garbage	01-730-6345-00	4,400	0	0	0	367	0	0	0	0	0	0	0	0	0	262	0	0	0	0	0	0	As Trans. & Distr. Plant
Human Resources Events	01-730-6376-00	1,700	0	0	0	142	0	0	0	0	0	0	0	0	0	101	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - Property	01-730-6385-00	16,800	0	0	0	1,403	0	0	0	0	0	0	0	0	0	1,001	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - Workers Comp	01-730-6390-00	37,000	0	0	0	3,089	0	0	0	0	0	0	0	0	0	2,205	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - General Liability	01-730-6395-00	43,520	0	0	0	3,634	0	0	0	0	0	0	0	0	0	2,594	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - Paid Leave Oregon	01-730-6397-00	13,400	0	0	0	1,119	0	0	0	0	0	0	0	0	0	799	0	0	0	0	0	0	As Trans. & Distr. Plant
Internet Expense	01-730-6400-00	30,368	0	0	0	2,536	0	0	0	0	0	0	0	0	0	1,810	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory	01-730-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory Adjustments	01-730-6404-00	20,000	0	0	0	1,670	0	0	0	0	0	0	0	0	0	1,192	0	0	0	0	0	0	As Trans. & Distr. Plant
Investment Expense	01-730-6405-00	6,970	0	0	0	582	0	0	0	0	0	0	0	0	0	415	0	0	0	0	0	0	As Trans. & Distr. Plant
Janitorial	01-730-6410-00	41,750	0	0	0	3,486	0	0	0	0	0	0	0	0	0	2,489	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-730-6420-00	3,738,623	0	0	0	312,164	0	0	0	0	0	0	0	0	0	222,846	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-730-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Overhead Applied - Service Center	01-730-6430-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Landscaping Expense	01-730-6450-00	5,000	0	0	0	417	0	0	0	0	0	0	0	0	0	298	0	0	0	0	0	0	As Trans. & Distr. Plant
Legal	01-730-6455-00	17,000	0	0	0	1,419	0	0	0	0	0	0	0	0	0	1,013	0	0	0	0	0	0	As Trans. & Distr. Plant
Life Insurance	01-730-6460-00	6,970	0	0	0	582	0	0	0	0	0	0	0	0	0	415	0	0	0	0	0	0	As Trans. & Distr. Plant
Maintenance - Equipment	01-730-6480-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-730-6490-00	24,000	0	0	0	2,004	0	0	0	0	0	0	0	0	0	1,431	0	0	0	0	0	0	As Trans. & Distr. Plant
Medical Insurance	01-730-6520-00	583,186	0	0	0	48,694	0	0	0	0	0	0	0	0	0	34,762	0	0	0	0	0	0	As Trans. & Distr. Plant
Medicare	01-730-6530-00	33,600	0	0	0	2,806	0	0	0	0	0	0	0	0	0	2,003	0	0	0	0	0	0	As Trans. & Distr. Plant
Meeting Expense	01-730-6535-00	1,500	0	0	0	125	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-730-6540-00	880	0	0	0	73	0	0	0	0	0	0	0	0	0	52	0	0	0	0	0	0	As Trans. & Distr. Plant
Natural Gas	01-730-6550-00	9,000	0	0	0	751	0	0	0	0	0	0	0	0	0	536	0	0	0	0	0	0	As Trans. & Distr. Plant
Network	01-730-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Obsolescence	01-730-6565-00	1,500	0	0	0	125	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0	0	As Trans. & Distr. Plant
Occupational Health	01-730-6568-00	5,500	0	0	0	459	0	0	0	0	0	0	0	0	0	328	0	0	0	0	0	0	As Trans. & Distr. Plant
Office Equipment	01-730-6570-00	2,000	0	0	0	167	0	0	0	0	0	0	0	0	0	119	0	0	0	0	0	0	As Trans. & Distr. Plant
Office Supplies	01-730-6580-00	3,500	0	0	0	292	0	0	0	0	0	0	0	0	0	209	0	0	0	0	0	0	As Trans. & Distr. Plant
Payroll Expense	01-730-6595-00	2,201,500	0	0	0	183,819	0	0	0	0	0	0	0	0	0	131,223	0	0	0	0	0	0	As Trans. & Distr. Plant
PERS Retirement	01-730-6600-00	494,786	0	0	0	41,313	0	0	0	0	0	0	0	0	0	29,492	0	0	0	0	0	0	As Trans. & Distr. Plant
Personnel Equipment	01-730-6610-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Postage	01-730-6620-00	500	0	0	0	42	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Printing	01-730-6630-00	1,500	0	0	0	125	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0	0	As Trans. & Distr. Plant
Professional License	01-730-6640-00	3,700	0	0	0	309	0	0	0	0	0	0	0	0	0	221	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Equipment	01-730-6680-00	15,500	0	0	0	1,294	0	0	0	0	0	0	0	0	0	924	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Program	01-730-6685-00	3,500	0	0	0	292	0	0	0	0	0	0	0	0	0	209	0	0	0	0	0	0	As Trans. & Distr. Plant
Small Tools Expense	01-730-6690-00	17,000	0	0	0	1,419	0	0	0	0	0	0	0	0	0	1,013	0	0	0	0	0	0	As Trans. & Distr. Plant
Social Security	01-730-6700-00	143,668	0	0	0	11,996	0	0	0	0	0	0	0	0	0	8,564	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Purchase	01-730-6710-00	7,500	0	0	0	626	0	0	0	0	0	0	0	0	0	447	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Maintenance	01-730-6715-00	176,000	0	0	0	14,695	0	0	0	0	0	0	0	0	0	10,491	0	0	0	0	0	0	As Trans. & Distr. Plant
Special Events	01-730-6720-00	12,070	0	0	0	1,008	0	0	0	0	0	0	0	0	0	719	0	0	0	0	0	0	As Trans. & Distr. Plant
Storm Drain	01-730-6730-00	5,000	0	0	0	417	0	0	0	0	0	0	0	0	0	298	0	0	0	0	0	0	As Trans. & Distr. Plant
Telephone	01-730-6750-00	3,400	0	0	0	284	0	0	0	0	0	0	0	0	0	203	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-730-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Training	01-730-6780-00	33,000	0	0	0	2,755	0	0	0	0	0	0	0	0	0	1,967	0	0	0	0	0	0	As Trans. & Distr. Plant
Travel	01-730-6783-00	1,000	0	0	0	83	0	0	0	0	0	0	0	0	0	60	0	0	0	0	0	0	As Trans. & Distr. Plant
Unemployment Expense	01-730-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Uniforms	01-730-6790-00	37,000	0	0	0	3,089	0	0	0	0	0	0	0	0	0	2,205	0	0	0	0	0	0	As Trans. & Distr. Plant
Vacation/Comp time	01-730-6795-00	42,500	0	0	0	3,549	0	0	0	0	0	0	0	0	0	2,533	0	0	0	0	0	0	As Trans. & Distr. Plant
Veba	01-730-6805-00	55,219	0	0	0	4,611	0	0	0	0	0	0	0	0	0	3,291	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-730-6810-00	18,612	0	0	0	1,554	0	0	0	0	0	0	0	0	0	1,109	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Program	01-730-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Website	01-730-6870-00	4,046	0	0	0	338	0	0	0	0	0	0	0	0	0	241	0	0	0	0	0	0	As Trans. & Distr. Plant
Wellness Program	01-730-6890-00	1,700	0	0	0	142	0	0	0	0	0	0	0	0	0	101	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Clearing	01-730-8000-00	(1,976,934)	0	0	0	(165,068)	0	0	0	0	0	0	0	0	0	(117,838)	0	0	0	0	0	0	As Trans. & Distr. Plant
Overhead Clearing	01-730-8001-00	(6,581,672)	0	0	0	(549,550)	0	0	0	0	0	0	0	0	0	(392,309)	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Service Center		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Total Administration		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Administrative & General																							
Annex	**760**																						
Advertising	01-760-6000-00	$16,330	$0	$0	$0	$159	$0	$0	$0	$0	$0	$0	$0	$0	$0	$774	$0	$13	$0	$0	$927	$0	O&M before Admin less DA
Amortization Expense	01-760-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Audits and Accounting	01-760-6015-00	40,480	0	0	0	394	0	0	0	0	0	0	0	0	0	1,918	0	33	0	0	2,299	0	O&M before Admin less DA
Bad Debt Expense	01-760-6020-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Bank Fees	01-760-6030-00	7,500	0	0	0	73	0	0	0	0	0	0	0	0	0	355	0	6	0	0	426	0	O&M before Admin less DA
Board/Commissioner Expense	01-760-6050-00	7,820	0	0	0	76	0	0	0	0	0	0	0	0	0	371	0	6	0	0	444	0	O&M before Admin less DA
Cash Short	01-760-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Cafeteria Expense	01-760-6065-00	920	0	0	0	9	0	0	0	0	0	0	0	0	0	44	0	1	0	0	52	0	O&M before Admin less DA
Cell Phone Expense	01-760-6080-00	2,064	0	0	0	20	0	0	0	0	0	0	0	0	0	98	0	2	0	0	117	0	O&M before Admin less DA
City Recorder	01-760-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Commissioners Expense	01-760-6165-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Computer Hardware Purchase	01-760-6170-00	40,000	0	0	0	389	0	0	0	0	0	0	0	0	0	1,896	0	33	0	0	2,271	0	O&M before Admin less DA
Computer Hardware Maintenance	01-760-6175-00	63,500	0	0	0	618	0	0	0	0	0	0	0	0	0	3,009	0	52	0	0	3,606	0	O&M before Admin less DA
Contract Services	01-760-6200-00	280,600	0	0	0	2,730	0	0	0	0	0	0	0	0	0	13,297	0	229	0	0	15,934	0	O&M before Admin less DA
Credit Card Processing Fees	01-760-6213-00	500	0	0	0	5	0	0	0	0	0	0	0	0	0	24	0	0	0	0	28	0	O&M before Admin less DA
Damages	01-760-6215-00	7,130	0	0	0	69	0	0	0	0	0	0	0	0	0	338	0	6	0	0	405	0	O&M before Admin less DA
Deferred Compensation	01-760-6225-00	15,000	0	0	0	146	0	0	0	0	0	0	0	0	0	711	0	12	0	0	852	0	O&M before Admin less DA
Dental Insurance	01-760-6230-00	52,769	0	0	0	513	0	0	0	0	0	0	0	0	0	2,501	0	43	0	0	2,997	0	O&M before Admin less DA
Disability Expense	01-760-6245-00	12,880	0	0	0	125	0	0	0	0	0	0	0	0	0	610	0	11	0	0	731	0	O&M before Admin less DA
Disability Expense	01-760-6250-00	26,000	0	0	0	253	0	0	0	0	0	0	0	0	0	1,232	0	21	0	0	1,476	0	O&M before Admin less DA
Electricity	01-760-6280-00	44,740	0	0	0	435	0	0	0	0	0	0	0	0	0	2,120	0	37	0	0	2,541	0	O&M before Admin less DA
Franchise Fee	01-760-6325-00	247,940	0	0	0	20,702	0	0	0	0	0	0	0	0	0	14,779	0	0	0	0	0	0	As Trans. & Distr. Plant
Freight Expense	01-760-6330-00	300	0	0	0	3	0	0	0	0	0	0	0	0	0	14	0	0	0	0	17	0	O&M before Admin less DA
Human Resources Events	01-760-6376-00	2,300	0	0	0	22	0	0	0	0	0	0	0	0	0	109	0	2	0	0	131	0	O&M before Admin less DA
Insurance - Property	01-760-6385-00	13,300	0	0	0	129	0	0	0	0	0	0	0	0	0	630	0	11	0	0	755	0	O&M before Admin less DA
Insurance - Workers Comp	01-760-6390-00	20,000	0	0	0	195	0	0	0	0	0	0	0	0	0	948	0	16	0	0	1,136	0	O&M before Admin less DA
Insurance - General Liability	01-760-6395-00	58,880	0	0	0	573	0	0	0	0	0	0	0	0	0	2,790	0	48	0	0	3,344	0	O&M before Admin less DA
Insurance - Paid Leave Oregon	01-760-6397-00	18,000	0	0	0	175	0	0	0	0	0	0	0	0	0	853	0	15	0	0	1,022	0	O&M before Admin less DA
Internet Expense	01-760-6400-00	48,788	0	0	0	475	0	0	0	0	0	0	0	0	0	2,312	0	40	0	0	2,770	0	O&M before Admin less DA
Investment Expense	01-760-6405-00	9,430	0	0	0	92	0	0	0	0	0	0	0	0	0	447	0	8	0	0	535	0	O&M before Admin less DA
Janitorial	01-760-6410-00	45,750	0	0	0	445	0	0	0	0	0	0	0	0	0	2,168	0	37	0	0	2,598	0	O&M before Admin less DA
Labor Expense - Reg	01-760-6420-00	2,636,381	0	0	0	25,651	0	0	0	0	0	0	0	0	0	124,936	0	2,155	0	0	149,711	0	O&M before Admin less DA
Labor Expense - OT/CTE	01-760-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Landscaping Expense	01-760-6450-00	5,000	0	0	0	49	0	0	0	0	0	0	0	0	0	237	0	4	0	0	284	0	O&M before Admin less DA
Legal	01-760-6455-00	23,000	0	0	0	224	0	0	0	0	0	0	0	0	0	1,090	0	19	0	0	1,306	0	O&M before Admin less DA
Life Insurance	01-760-6460-00	9,430	0	0	0	92	0	0	0	0	0	0	0	0	0	447	0	8	0	0	535	0	O&M before Admin less DA
Management Expense	01-760-6485-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Materials and Supplies	01-760-6490-00	1,000	0	0	0	10	0	0	0	0	0	0	0	0	0	47	0	1	0	0	57	0	O&M before Admin less DA
Meals Expense	01-760-6500-00	1,000	0	0	0	10	0	0	0	0	0	0	0	0	0	47	0	1	0	0	57	0	O&M before Admin less DA
Medical Insurance	01-760-6520-00	723,259	0	0	0	7,037	0	0	0	0	0	0	0	0	0	34,275	0	591	0	0	41,071	0	O&M before Admin less DA
Medicare	01-760-6530-00	47,513	0	0	0	462	0	0	0	0	0	0	0	0	0	2,252	0	39	0	0	2,698	0	O&M before Admin less DA
Meeting Expense	01-760-6535-00	5,000	0	0	0	49	0	0	0	0	0	0	0	0	0	237	0	4	0	0	284	0	O&M before Admin less DA
Miscellaneous	01-760-6540-00	1,040	0	0	0	10	0	0	0	0	0	0	0	0	0	49	0	1	0	0	59	0	O&M before Admin less DA
Moving and Recruitment Expense	01-760-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Natural Gas	01-760-6550-00	10,000	0	0	0	97	0	0	0	0	0	0	0	0	0	474	0	8	0	0	568	0	O&M before Admin less DA
Network	01-760-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Occupational Health	01-760-6568-00	3,500	0	0	0	34	0	0	0	0	0	0	0	0	0	166	0	3	0	0	199	0	O&M before Admin less DA
Office Equipment	01-760-6570-00	3,500	0	0	0	34	0	0	0	0	0	0	0	0	0	166	0	3	0	0	199	0	O&M before Admin less DA
Office Supplies	01-760-6580-00	11,000	0	0	0	107	0	0	0	0	0	0	0	0	0	521	0	9	0	0	625	0	O&M before Admin less DA
Payroll Expense	01-760-6595-00	3,347,742	0	0	0	32,572	0	0	0	0	0	0	0	0	0	158,647	0	2,736	0	0	190,106	0	O&M before Admin less DA
PERS Retirement	01-760-6600-00	647,522	0	0	0	6,300	0	0	0	0	0	0	0	0	0	30,686	0	529	0	0	36,770	0	O&M before Admin less DA
Postage	01-760-6620-00	1,000	0	0	0	10	0	0	0	0	0	0	0	0	0	47	0	1	0	0	57	0	O&M before Admin less DA
Printing	01-760-6630-00	2,500	0	0	0	24	0	0	0	0	0	0	0	0	0	118	0	2	0	0	142	0	O&M before Admin less DA
Professional License	01-760-6640-00	2,500	0	0	0	24	0	0	0	0	0	0	0	0	0	118	0	2	0	0	142	0	O&M before Admin less DA
Safety Equipment	01-760-6680-00	1,500	0	0	0	15	0	0	0	0	0	0	0	0	0	71	0	1	0	0	85	0	O&M before Admin less DA
Safety Program	01-760-6685-00	2,500	0	0	0	24	0	0	0	0	0	0	0	0	0	118	0	2	0	0	142	0	O&M before Admin less DA
Social Security	01-760-6700-00	203,158	0	0	0	1,977	0	0	0	0	0	0	0	0	0	9,627	0	166	0	0	11,537	0	O&M before Admin less DA
Software Purchase	01-760-6710-00	5,500	0	0	0	54	0	0	0	0	0	0	0	0	0	261	0	4	0	0	312	0	O&M before Admin less DA
Software Maintenance	01-760-6715-00	197,000	0	0	0	1,917	0	0	0	0	0	0	0	0	0	9,336	0	161	0	0	11,187	0	O&M before Admin less DA
Special Events	01-760-6720-00	16,330	0	0	0	159	0	0	0	0	0	0	0	0	0	774	0	13	0	0	927	0	O&M before Admin less DA
State and Federal Relations	01-760-6729-00	45,000	0	0	0	438	0	0	0	0	0	0	0	0	0	2,133	0	37	0	0	2,555	0	O&M before Admin less DA
Storm Drain	01-760-6730-00	8,500	0	0	0	83	0	0	0	0	0	0	0	0	0	403	0	7	0	0	483	0	O&M before Admin less DA
Telephone	01-760-6750-00	5,100	0	0	0	50	0	0	0	0	0	0	0	0	0	242	0	4	0	0	290	0	O&M before Admin less DA
Temporary Labor	01-760-6770-00	18,500	0	0	0	180	0	0	0	0	0	0	0	0	0	877	0	15	0	0	1,051	0	O&M before Admin less DA
Training	01-760-6780-00	40,000	0	0	0	389	0	0	0	0	0	0	0	0	0	1,896	0	33	0	0	2,271	0	O&M before Admin less DA
Travel Expense	01-760-6783-00	3,500	0	0	0	34	0	0	0	0	0	0	0	0	0	166	0	3	0	0	199	0	O&M before Admin less DA
Unemployment Expense	01-760-6785-00	7,000	0	0	0	68	0	0	0	0	0	0	0	0	0	332	0	6	0	0	398	0	O&M before Admin less DA
Uniforms	01-760-6790-00	3,000	0	0	0	29	0	0	0	0	0	0	0	0	0	142	0	2	0	0	170	0	O&M before Admin less DA
Vacation/Comp time	01-760-6795-00	36,000	0	0	0	350	0	0	0	0	0	0	0	0	0	1,706	0	29	0	0	2,044	0	O&M before Admin less DA
Veba	01-760-6805-00	79,400	0	0	0	773	0	0	0	0	0	0	0	0	0	3,763	0	65	0	0	4,509	0	O&M before Admin less DA
Vehicle Expense	01-760-6810-00	468	0	0	0	5	0	0	0	0	0	0	0	0	0	22	0	0	0	0	27	0	O&M before Admin less DA
Water Expense	01-760-6820-00	500	0	0	0	5	0	0	0	0	0	0	0	0	0	24	0	0	0	0	28	0	O&M before Admin less DA
Website	01-760-6870-00	5,474	0	0	0	53	0	0	0	0	0	0	0	0	0	259	0	4	0	0	311	0	O&M before Admin less DA
Wellness Program	01-760-6890-00	2,300	0	0	0	22	0	0	0	0	0	0	0	0	0	109	0	2	0	0	131	0	O&M before Admin less DA
Gain/Loss on Disposal of Fixed Assets	01-760-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Labor Clearing	01-760-8000-00	(2,851,903)	0	0	0	(27,748)	0	0	0	0	0	0	0	0	0	(135,149)	0	(2,331)	0	0	(161,949)	0	O&M before Admin less DA
Overhead Clearing	01-760-8001-00	(6,393,635)	0	0	0	(62,207)	0	0	0	0	0	0	0	0	0	(302,989)	0	(5,225)	0	0	(363,072)	0	O&M before Admin less DA
Error Account	01-760-9999-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Total Annex		$0	$0	$0	$0	$18,290	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,029	$0	($203)	$0	$0	($14,080)	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Customer Service, Collection and Billing	**761**																						
AR Discounts	01-000-5999-00	$5,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (AC-ALL)
Answering Service	01-761-6010-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Bad Debt Expense	01-761-6020-00	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Bank Fees	01-761-6030-00	245,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Bill Processing/Outsource	01-761-6040-00	44,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Cash Short	01-761-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
CCR, Newsletter & Misc. Info	01-761-6070-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Computer Hardware Purchase	01-761-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Computer Hardware Maintenance	01-761-6175-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Courier Expense	01-761-6210-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Electricity	01-761-6280-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Emergency Payment Assistance	01-761-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Envelopes and Bill Insertion	01-761-6300-00	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Internet Expense	01-761-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - Reg	01-761-6420-00	1,223,072	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - OT/CTE	01-761-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Maintenance - Equipment	01-761-6480-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Materials and Supplies	01-761-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Miscellaneous	01-761-6540-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Natural Gas	01-761-6550-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Network	01-761-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Office Equipment	01-761-6570-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Postage	01-761-6620-00	210,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Printing	01-761-6630-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Software Maintenance	01-761-6715-00	217,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Telephone	01-761-6750-00	7,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Temporary Labor	01-761-6770-00	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Vehicle Expense	01-761-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Website Expense	01-761-6870-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Internet	01-762-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - Reg	01-762-6420-00	820,803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - OT/CTE	01-762-6421-00	15,637	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Materials and Supplies	01-762-6490-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Miscellaneous	01-762-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Property Tax	01-762-6660-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Small Tools	01-762-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Telephone	01-762-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Temporary Labor	01-762-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Vehicle Expense	01-762-6810-00	61,837	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Total Customer Service, Collection and Billing		2,953,049	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Engineering, Maps, and Records	**766**																						
Computer Hardware Purchase	01-766-6170-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Computer Hardware Maint.	01-766-6175-00	500	0	0	0	42	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Contract Services	01-766-6200-00	51,000	0	0	0	4,258	0	0	0	0	0	0	0	0	0	3,040	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-766-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Internet Expense	01-766-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-766-6420-00	770,156	0	0	0	64,306	0	0	0	0	0	0	0	0	0	45,906	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-766-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Locate Expense	01-766-6465-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-766-6490-00	3,000	0	0	0	250	0	0	0	0	0	0	0	0	0	179	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-766-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Office Supplies	01-766-6580-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Recording Fees	01-766-6665-00	500	0	0	0	42	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Equipment	01-766-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Purchase	01-766-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Maintenance	01-766-6715-00	16,000	0	0	0	1,336	0	0	0	0	0	0	0	0	0	954	0	0	0	0	0	0	As Trans. & Distr. Plant
Telephone	01-766-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-766-6770-00	13,500	0	0	0	1,127	0	0	0	0	0	0	0	0	0	805	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-766-6810-00	5,535	0	0	0	462	0	0	0	0	0	0	0	0	0	330	0	0	0	0	0	0	As Trans. & Distr. Plant
Loss on Disposal of Assets	01-766-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Engineering, Maps, and Records		$860,191	$0	$0	$0	$71,823	$0	$0	$0	$0	$0	$0	$0	$0	$0	$51,273	$0	$0	$0	$0	$0	$0	
Public Information	**767**																						
Advertising	01-767-6000-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
CCR, Newsletter & Misc. Info	01-767-6070-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-767-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Education Programs	01-767-6270-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Emergency Payment Assistance	01-767-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-767-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-767-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Special Events	01-767-6720-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Website	01-767-6870-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Public Information		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description		Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Water Efficiency	**769**																						
Water Efficiency Grants	01-769-6180-00	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,000	Direct - (DA)
Water Efficiency Incentives	01-769-6190-00	25,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,000	Direct - (DA)
Contract Services	01-769-6200-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Dues and Subscriptions	01-769-6250-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	Direct - (DA)
Grants/Partnerships/Donations	01-769-6370-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Labor Expense - Reg	01-769-6420-00	394,997	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	394,997	Direct - (DA)
Labor Expense - OT/CTE	01-769-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Materials and Supplies	01-769-6490-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,500	Direct - (DA)
Printing	01-769-6630-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	Direct - (DA)
Special Events	01-769-6720-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	Direct - (DA)
Temporary Labor	01-769-6770-00	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,000	Direct - (DA)
Vehicle Expense	01-769-6810-00	4,587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,587	Direct - (DA)
Website	01-769-6870-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	Direct - (DA)
Total Conservation		$462,084	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$462,084	
Inspection and Patrolling (Underground Locates)	**770**																						
Internet Expense	01-770-6400-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (DA)
Labor Expense - Reg	01-770-6420-00	486,883	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	486,883	Direct - (DA)
Labor Expense - OT/CTE	01-770-6421-00	13,703	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,703	Direct - (DA)
Locate Expense	01-770-6465-00	16,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,500	Direct - (DA)
Materials and Supplies	01-770-6490-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,500	Direct - (DA)
Telephone	01-770-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Temporary Labor	01-770-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Vehicle Expense	01-770-6810-00	25,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,451	Direct - (DA)
Small Tools	01-770-6690-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	Direct - (DA)
Total Inspection and Patrolling (Underground Locates)		$551,537	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$551,537	
Fleet, Vehicles and Equipment	**800**																						
Contract Services	01-800-6200-00	$36,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0.00	Direct - (BASE-ALL)
Gas/Fuel - Equipment	01-800-6350-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Gas/Fuel - Fleet	01-800-6360-00	102,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - Auto & Equipment	01-800-6380-00	27,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-800-6420-00	68,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Materials and Supplies	01-800-6490-00	80,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Miscellaneous	01-800-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Expense	01-800-6810-00	1,942	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Maintenance	01-800-6815-00	37,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Transportation Clearing	01-800-8002-00	(950,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Fleet, Vehicles and Equipment		($591,949)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Administrative & General		$4,234,912	0	0	0	90,113	0	0	0	0	0	0	0	0	0	54,302	0	(203)	0	0	(14,080)	1,013,621	
Offset of CS connections and customer installations - Work Order and Fee Ex		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Additional Expenditures (Input on Dashboard)		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Additional O&M for Master Plan		$230,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
		18,869,441																					
Total Operations & Maintenance Expense		$18,869,441	$0	$0	$0	$225,865	$0	$0	$0	$0	$0	$0	$0	$0	$0	$712,049	$0	$16,797	$0	$0	$773,388	$1,279,292	
Transfers Out																							
Capital Funds																							
Water System Construction Fund		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Future Water Supply and Treatment Plant Fund		600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Future Main Replacement Fund		275,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Future Water Right Dev. Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Vernal Pool Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Total Capital Funds		$875,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Other Funds																							
Rate Stabilization and Emergency Fund Transfer Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Total Other Funds		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Other Funds (-)																							
Rate Stabilization and Emergency Fund Transfer In		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Total Other Funds (-)		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Total Revenue Requirements		**$19,744,441**	**$0**	**$0**	**$0**	**$225,865**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$712,049**	**$0**	**$16,797**	**$0**	**$0**	**$773,388**	**$1,279,292**	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 1
Exhibit 19 / Functionalization of Expenses

Description	Total Expenses FY 26/27	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Less: Miscellaneous Revenues																						
Work Order & Fee Revenue	$600,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Charges in Lieu of Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Miscellaneous Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Forest Product Revenue	400,000	0	0	0	4,576	0	0	0	0	0	0	0	0	0	14,425	0	340	0	0	15,668	25,917	As Total Revenue Requirement
CAWD negative revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-InRetail)
Grant Revenue	25,000	0	0	0	286	0	0	0	0	0	0	0	0	0	902	0	21	0	0	979	1,620	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Miscellaneous	50,000	0	0	0	572	0	0	0	0	0	0	0	0	0	1,803	0	43	0	0	1,958	3,240	As Total Revenue Requirement
Interest Earnings - Water Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Total Miscellaneous Revenues	$1,075,000	$0	$0	$0	$5,434	$0	$0	$0	$0	$0	$0	$0	$0	$0	$17,130	$0	$404	$0	$0	$18,606	$30,776	
NET REVENUE REQUIREMENTS	**$18,669,441**	**$0**	**$0**	**$0**	**$220,431**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$694,919**	**$0**	**$16,393**	**$0**	**$0**	**$754,783**	**$1,248,516**	

Medford Water Commission
Water Financial Plan & COSA
Cost of Service Summary Year 1
Exhibit 21 / Allocation by Component

		Inside City				*Outside City*				*Wholesale*			
Classification Components	**Net Revenue Requirement**	**Single Family Residential**	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**Single Family Residential**	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**District Customers**	**Partner Cities**	**Pumping**	***Allocation Factor***
Base Allocation									0.0%				
Base - All	$6,263,712	$2,053,296	$1,327,355	$337,607	$0	$234,187	$738,568	$14,804	$0	$48,916	$1,508,980	$0	(BASE-ALL)
Base - Retail Only	2,236,345	975,788	630,799	160,441	0	111,293	350,990	7,035	0	0	0	0	(BASE-Retail)
Base - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-Wholesale)
Base - Inside Retail	423	233	151	38	0	0	0	0	0	0	0	0	(BASE-InRetail)
Base - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-OutRetail)
Total Base Allocation	$8,500,480	$3,029,317	$1,958,305	$498,086	$0	$345,480	$1,089,558	$21,839	$0	$48,916	$1,508,980	$0	
Extra-Capacity													
Extra-Capacity - Peak-Day ALL	$1,883,851	$676,484	$205,197	$172,707	$35,713	$77,273	$127,441	$6,403	$13,392	$12,065	$557,175	$0	(XCAP-PD-ALL)
Extra-Capacity - Peak-Day ALL Retail	251,514	129,426	39,259	33,043	6,833	14,784	24,382	1,225	2,562	0	0	0	(XCAP-PD-Retail)
Extra-Capacity - Peak-Day ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-Wholesale)
Extra-Capacity - Peak-Day ALL Inside Retail	60	37	11	10	2	0	0	0	0	0	0	0	(XCAP-PD-InRetail)
Extra-Capacity - Peak-Day ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-OutRetail)
Extra-Capacity - Peak-Hour ALL	88,273	47,184	10,733	15,208	1,126	5,394	6,892	513	483	741	0	0	(XCAP-PH-ALL)
Extra-Capacity - Peak-Hour ALL Retail	617,202	332,705	75,677	107,236	7,939	38,032	48,594	3,617	3,402	0	0	0	(XCAP-PH-Retail)
Extra-Capacity - Peak-Hour ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-Wholesale)
Extra-Capacity - Peak-Hour ALL Inside Retail	741	471	107	152	11	0	0	0	0	0	0	0	(XCAP-PH-InRetail)
Extra-Capacity - Peak-Hour ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-OutRetail)
Total Extra-Capacity	$2,841,641	$1,186,307	$330,984	$328,355	$51,624	$135,483	$207,309	$11,758	$19,840	$12,806	$557,175	$0	
Customer Related													
Actual Customer - All	$2,882,006	$2,023,356	$439,130	$38,372	$47,538	$275,953	$37,074	$2,035	$7,997	$8,652	$1,899	$0	(AC-ALL)
Actual Customer - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Retail)
Actual Customer - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Wholesale)
Actual Customer - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(AC-InRetail)
Actual Customer - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(AC-OutRetail)
Capacity - All	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-ALL)
Capacity - Retail Only	1,510,273	733,081	408,790	44,946	98,774	94,183	107,213	2,166	21,120	0	0	0	(WCA-Retail)
Capacity - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Wholesale)
Capacity - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-InRetail)
Capacity - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-OutRetail)
Maintenance - All	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-ALL)
Maintenance - Retail Only	220,431	125,792	47,625	4,774	7,706	20,829	11,413	287	2,005	0	0	0	(WCMS-Retail)
Maintenance - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-Wholesale)
Maintenance - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-InRetail)
Maintenance - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-OutRetail)
Meter Reading - All	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-ALL)
Meter Reading - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Retail)
Meter Reading - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Wholesale)
Meter Reading - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-InRetail)
Meter Reading - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-OutRetail)
Total Customer Related	$4,612,710	$2,882,229	$895,544	$88,092	$154,018	$390,965	$155,701	$4,488	$31,122	$8,652	$1,899	$0	
Public Fire Protection Related													
Public Fire - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(FP-ALL)
Public Fire - Retail Only	694,919	310,968	314,951	0	0	42,411	26,590	0	0	0	0	0	(FP-Retail)
Public Fire - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(FP-Wholesale)
Public Fire - Inside Retail	16,393	8,144	8,249	0	0	0	0	0	0	0	0	0	(FP-InRetail)
Public Fire - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(FP-OutRetail)
Total Public Fire Protection Related	$711,312	$319,112	$323,199	$0	$0	$42,411	$26,590	$0	$0	$0	$0	$0	
Revenue Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(RR)
Pumping Related	$754,783	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$754,783	(PUMP)
Direct Assignment	$1,248,516	$639,868	$310,847	$51,447	$34,949	$80,868	$111,389	$2,357	$7,473	$9,317	$0	$0	(DA)
Net Revenue Requirement	**$18,669,441**	**$8,056,833**	**$3,818,880**	**$965,980**	**$240,591**	**$995,207**	**$1,590,547**	**$40,442**	**$58,435**	**$79,691**	**$2,068,053**	**$754,783**	

Medford Water Commission
Water Financial Plan & COSA
Cost of Service Summary Year 1
Exhibit 22 / Summary of Cost Allocation

Description	FY 26/27	*Inside City*				*Outside City*				*Wholesale*		
		Single Family Residential	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**Single Family Residential**	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**District Customer**	**Partner Cities**	**Pumping**
Revenues at Present Rates	$35,206,879.99	$13,965,286	$7,510,421	$1,534,999	$594,999	$2,399,374	$4,326,935	$91,454	$191,844	$135,710	$3,747,342	$708,514
Less: Allocated O&M Expenses	$18,669,441	$8,056,833	$3,818,880	$965,980	$240,591	$995,207	$1,590,547	$40,442	$58,435	$79,691	$2,068,053	$754,783
Less: Allocated Ann. Depr. Expense	4,921,281	2,009,129	954,895	376,013	52,272	244,023	463,597	14,660	18,025	21,454	767,213	0
Total Allocated O&M & Ann. Depr. Exp.	$23,590,722	$10,065,962	$4,773,776	$1,341,993	$292,863	$1,239,230	$2,054,143	$55,102	$76,459	$101,145	$2,835,267	$754,783
Net Income/(Loss)	$11,616,158	$3,899,324	$2,736,645	$193,006	$302,136	$1,160,144	$2,272,792	$36,353	$115,385	$34,565	$912,076	($46,268)
Allocated Rate Base	$157,908,130	$60,898,193	$28,775,281	$11,985,743	$1,500,806	$7,216,627	$15,382,822	$470,857	$528,972	$854,103	$30,294,726	$0
Present Return on Rate Base	7.4%	6.4%	9.5%	1.6%	20.1%	16.1%	14.8%	7.7%	21.8%	4.0%	3.0%	0.0%
Proposed Rate of Return		9.84%	9.84%	9.84%	9.84%	5.90%	5.90%	5.90%	5.90%	5.90%	5.90%	9.84%
Proposed Revenue	36,967,224	$16,055,639	$7,603,985	$2,520,858	$440,476	$1,665,011	$2,961,730	$82,882	$107,669	$151,537	$4,622,655	$754,783
Required $ Change in Rates	1,760,344	2,090,353	93,564	985,859	(154,524)	(734,363)	(1,365,205)	(8,572)	(84,176)	15,827	875,313	46,268
Required % Change in Rates	5.0000%	15.0%	1.2%	64.2%	-26.0%	-30.6%	-31.6%	-9.4%	-43.9%	11.7%	23.4%	6.5%

Medford Water Commission
Water Financial Plan & COSA
Cost of Service Summary Year 1
Exhibit 23 / Average Unit Cost

Description	Total	*Inside City*				*Outside City*				*Wholesale*		
		Single Family Residential	Nonresidential & Multi-Family	Irrigation	Fire Standby Service	Single Family Residential	Nonresidential & Multi-Family	Irrigation	Fire Standby Service	District Customers	Partner Cities	Pumping
Commodity $/Kgal	$0.88	$0.99	$0.99	$0.99	$0.00	$0.99	$0.99	$0.99	$0.00	$0.67	$0.59	$0.00
Capacity $/Kgal	$0.30	$0.39	$0.17	$0.65	$0.00	$0.39	$0.19	$0.53	$0.00	$0.18	$0.22	$0.00
Fire/Revenue/Direct $/Kgal	$0.20	$0.31	$0.32	$0.10	$0.00	$0.35	$0.13	$0.11	$0.00	$0.13	$0.00	$0.00
Depreciation $/Kgal	$0.51	$0.66	$0.48	$0.75	$0.00	$0.70	$0.42	$0.67	$0.00	$0.30	$0.30	$0.00
Rate of Return $/Kgal	$1.27	$1.73	$1.26	$2.07	$0.00	$1.22	$0.83	$1.26	$0.00	$0.69	$0.70	$0.00
Total $/Kgal	$3.16	$4.09	$3.23	$4.57	$0.00	$3.66	$2.56	$3.57	$0.00	$1.97	$1.81	$0.00
Customer Costs - $/account/month	$10.01	$10.24	$14.67	$16.51	$63.98	$10.19	$30.20	$15.86	$96.82	$7.19	$7.19	$12.60
Average Total Cost $/Kgal	$3.85	$5.03	$3.69	$4.75	$0.00	$4.79	$2.70	$3.77	$0.00	$2.09	$1.81	$0.00
Average Total Revenue	$3.66	$4.58	$3.81	$4.64 $3.06	$0.00	$6.90	$3.94	$3.66 $4.16	$0.00	$1.87	$1.47	$0.00
Basic Data:												
Annual Water Consumption(/Kgal)	9,613,551	3,049,342	1,971,250	501,378	0	347,790	1,096,845	21,985	0	72,645	2,552,316	0
Number of Accounts	38,388	23,445	5,088	445	551	3,198	430	24	93	100	22	4,994
Pumped Water												
Revenue												
Commodity $/Kgal	$8,500,480	$3,029,317	$1,958,305	$498,086	$0	$345,480	$1,089,558	$21,839	$0	$48,916	$1,508,980	$0
Capacity $/Kgal	2,770,177	1,186,307	330,984	328,355	0	135,483	207,309	11,758	0	12,806	557,175	0
Rate of Return $/Kgal	12,005,753	5,275,662	2,492,827	1,038,335	0	425,781	907,586	27,781	0	50,392	1,787,389	0
Depreciation $/Kgal	4,850,985	2,009,129	954,895	376,013	0	244,023	463,597	14,660	0	21,454	767,213	0
Fire/Revenue/Direct $/Kgal	1,917,406	958,980	634,047	51,447	0	123,279	137,979	2,357	0	9,317	0	0
Customer Costs - $/account/month	5,712,900	2,882,229	895,544	88,092	422,879	390,965	155,701	4,488	107,669	8,652	1,899	754,783
Totals	$35,757,701	$15,341,624	$7,266,603	$2,380,328	$422,879	$1,665,011	$2,961,730	$82,882	$107,669	$151,537	$4,622,655	$754,783

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 24 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2027	Base					Extra-Capacity Peak-Day					Extra-Capacity Peak-Hour				
			All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Source of Supply																	
Reservoir Land	*301*	$3,250	$3,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	*302*	2,398,691	2,398,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	*315*	1,468,225	1,468,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	3,319,736	3,319,736	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317.1*	885,909	885,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	*3180*	110,863	110,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*3190*	194,832	194,832	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	*3200*	52,150	52,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Source of Supply		20,384	20,384	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$8,454,040	$8,454,040	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	*304*	$1,769,037	$973,852	$0	$0	$0	$0	$795,185	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	*304.2*	83,976	0	47,996	0	0	0	0	35,980	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3210*	2,221,293	158,966	1,063,852	0	0	0	129,802	868,673	0	0	0	0	0	0	0	0
Pumping Buildings	*3220*	15,552	8,561	0	0	0	0	6,991	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*3340*	76,716	76,716	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	*3350*	8,684,596	8,684,596	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	625,665	0	0	0	357,594	0	0	0	0	268,071	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.2*	2,186,506	1,203,668	0	0	0	0	982,838	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	*337*	7,292	0	0	0	4,168	0	0	0	0	3,124	0	0	0	0	0	0
Other Pumping Projects		3,069,360	1,689,678	0	0	0	0	1,379,682	0	0	0	0	0	0	0	0	0
Total - Pumping		$18,739,994	$12,796,038	$1,111,848	$0	$361,762	$0	$3,294,498	$904,653	$0	$271,196	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	*305*	$15,516	$8,542	$0	$0	$0	$0	$6,975	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	*323*	59,753,949	32,894,453	0	0	0	0	26,859,496	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	37,154,051	20,453,246	0	0	0	0	16,700,806	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	51,659	28,438	0	0	0	0	23,221	0	0	0	0	0	0	0	0	0
Laboratory Equipment	*374*	42,163	23,211	0	0	0	0	18,952	0	0	0	0	0	0	0	0	0
Other Treatment Projects		337,904	186,016	0	0	0	0	151,888	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$97,355,242	$53,593,905	$0	$0	$0	$0	$43,761,337	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	*306*	$27,342	$15,077	$0	$0	$0	$0	$12,265	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	*308*	52,159	0	16,494	0	0	0	0	12,364	0	0	0	0	23,301	0	0	0
BBS Transmission Mains	*345*	2,924,628	1,610,003	0	0	0	0	1,314,625	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	*346*	1,176,852	647,855	0	0	0	0	528,997	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	*347*	4,692	2,583	0	0	0	0	2,109	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	*348*	19,938,410	10,976,063	0	0	0	0	8,962,347	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	14,808,608	8,152,115	0	0	0	0	6,656,493	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	2,313,064	1,273,338	0	0	0	0	1,039,726	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	43,961	24,200	0	0	0	0	19,760	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	80,979	0	0	0	0	66,122	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	3,681,732	0	1,164,227	0	0	0	0	872,766	0	0	0	0	1,644,739	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.2*	6,954,741	0	2,199,209	0	0	0	0	1,648,643	0	0	0	0	3,106,889	0	0	0
Distribution Mains MWC Cost (14" >)	*355.3*	9,320,163	5,130,735	0	0	0	0	4,189,428	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	26,750,747	0	8,459,046	0	0	0	0	6,341,349	0	0	0	0	11,950,352	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,831,908	0	4,373,887	0	0	0	0	3,278,897	0	0	0	0	6,179,123	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	2,305,722	1,269,296	0	0	0	0	1,036,426	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	*361*	25,536	0	25,536	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	*362*	21,279	0	21,279	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	*363*	5,806,935	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	*365*	3,385,910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants	*366*	1,198,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	*368*	92,406	92,406	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.1*	3,338,612	3,338,612	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	1,644,391	0	1,644,391	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transmission Projects		282,240	155,373	0	0	0	0	126,867	0	0	0	0	0	0	0	0	0
Other Distribution Projects		591,920	0	187,175	0	0	0	0	140,316	0	0	0	0	264,428	0	0	0
Total - Transmission & Distribution		$128,548,906	$32,768,635	$18,091,245	$0	$0	$0	$23,955,166	$12,294,336	$0	$0	$0	$0	$23,168,832	$0	$0	$0

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Description		Net Plant (Book Value less any contributions) 6/30/2027	Base					Extra-Capacity Peak-Day					Extra-Capacity Peak-Hour				
			All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$1,293,223	$26,922	$421,773	$0	$0	$0	$0	$0	$0	$0	$0	$50,672	$793,856	$0	$0	$0
Highlands Reservoir Land	*307.1*	75,893	0	0	0	23,999	0	0	0	0	0	0	0	0	0	51,895	0
Distribution Reservoirs Retail	*324.1*	4,944,655	1,563,585	0	0	0	0	0	0	0	0	0	3,381,070	0	0	0	0
Distribution Reservoirs Shared	*324.2*	15,097,381	314,290	4,923,880	0	0	0	0	0	0	0	0	591,553	9,267,658	0	0	0
Reservoirs-Donated	*325*	1,789,404	565,840	0	0	0	0	0	0	0	0	0	1,223,564	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Reservoir Projects		7,479,360	155,702	2,439,328	0	0	0	0	0	0	0	0	293,060	4,591,270	0	0	0
Total - Reservoirs		$30,679,916	$2,626,339	$7,784,982	$0	$23,999	$0	$0	$0	$0	$0	$0	$5,539,917	$14,652,784	$0	$51,895	$0
Net Plant Before General Plant		**$283,778,099**	**$110,238,957**	**$26,988,074**	**$0**	**$385,761**	**$0**	**$71,011,001**	**$13,198,990**	**$0**	**$271,196**	**$0**	**$5,539,917**	**$37,821,617**	**$0**	**$51,895**	**$0**
General Plant																	
Service Center/Warehouse	*309*	$55,000	$21,366	$5,231	$0	$75	$0	$13,763	$2,558	$0	$53	$0	$1,074	$7,330	$0	$10	$0
Parking Lot Land	*310*	92,859	36,073	8,831	0	126	0	23,237	4,319	0	89	0	1,813	12,376	0	17	0
Operation Center	*311*	4,846,252	1,882,618	460,892	0	6,588	0	1,212,698	225,407	0	4,631	0	94,609	645,903	0	886	0
Service Center Buildings	*327*	465,321	180,763	44,253	0	633	0	116,439	21,643	0	445	0	9,084	62,017	0	85	0
Misc Structures/Improvements	*328*	647,926	251,699	61,619	0	881	0	162,133	30,136	0	619	0	12,649	86,355	0	118	0
Office Furniture & Equip	*370*	143,587	55,779	13,656	0	195	0	35,930	6,678	0	137	0	2,803	19,137	0	26	0
Transportation Equipment	*371*	1,884,142	480,290	265,163	0	0	0	351,111	180,198	0	0	0	0	339,586	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	61,713	23,973	5,869	0	84	0	15,443	2,870	0	59	0	1,205	8,225	0	11	0
Engineering Equipment	*375*	8,637	3,355	821	0	12	0	2,161	402	0	8	0	169	1,151	0	2	0
Small Tool & Work Equipment	*376*	152,741	38,936	21,496	0	0	0	28,463	14,608	0	0	0	0	27,529	0	0	0
Communication Equipment	*377*	4,228	1,642	402	0	6	0	1,058	197	0	4	0	83	563	0	1	0
Other Tangible Property	*378*	1,685,348	654,705	160,281	0	2,291	0	421,732	78,388	0	1,611	0	32,901	224,621	0	308	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other CIP Projects		12,235,104	7,579,965	3,930,575	0	0	0	724,564	0	0	0	0	0	0	0	0	0
Total General Plant		$22,282,858	$11,211,164	$4,979,090	$0	$10,890	$0	$3,108,733	$567,405	$0	$7,656	$0	$156,388	$1,434,794	$0	$1,465	$0
TOTAL NET PLANT IN SERVICE		**$306,060,957**	**$121,450,121**	**$31,967,164**	**$0**	**$396,650**	**$0**	**$74,119,734**	**$13,766,395**	**$0**	**$278,851**	**$0**	**$5,696,306**	**$39,256,411**	**$0**	**$53,360**	**$0**
		$0											**0**				
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$75,893	$0	$0	$0	$23,999	$0	$0	$0	$0	$0	$0	$0	$0	$0	$51,895	$0
River-Spring Intakes-Donated	*317.1*	155,279	155,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	765,217	54,763	366,488	0	0	0	44,716	299,250	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	112,046	61,681	0	0	0	0	50,365	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	703,578	222,484	0	0	0	0	0	0	0	0	0	481,095	0	0	0	0
Supply Pumping Equip-Donated	*334*	25,305	25,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	40,551	22,323	0	0	0	0	18,228	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	43,961	24,200	0	0	0	0	19,760	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	25,281,956	0	7,994,589	0	0	0	0	5,993,167	0	0	0	0	11,294,199	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,072,446	0	4,133,732	0	0	0	0	3,098,864	0	0	0	0	5,839,849	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	2,179,123	1,199,604	0	0	0	0	979,519	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$49,911,839	$1,765,638	$12,494,809	$0	$23,999	$0	$1,112,588	$9,391,282	$0	$0	$0	$481,095	$17,134,048	$0	$51,895	$0

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Description		Net Plant (Book Value less any contributions) 6/30/2027	Base					Extra-Capacity Peak-Day					Extra-Capacity Peak-Hour				
			All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	$9,614	$5,292	$0	$0	$0	$0	$4,321	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	3,345,577	3,345,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	27,445,220	15,108,550	0	0	0	0	12,336,671	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336*	49,267	0	0	0	28,158	0	0	0	0	21,109	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336*	172,173	94,781	0	0	0	0	77,392	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	1,333,890	421,799	0	0	0	0	0	0	0	0	0	912,091	0	0	0	0
Distribution Reservoirs Shared	*324*	4,072,731	84,784	1,328,286	0	0	0	0	0	0	0	0	159,580	2,500,081	0	0	0
River-Spring Intakes-Donated	*317*	730,630	730,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	80,979	0	0	0	0	66,122	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	796,064	796,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	392,091	0	392,091	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	11,108	6,115	0	0	0	0	4,993	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	14,808,608	8,152,115	0	0	0	0	6,656,493	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	51,412	51,412	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	9,894,347	5,446,822	0	0	0	0	4,447,525	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	84,047	6,015	40,253	0	0	0	4,911	32,868	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355*	960,228	0	303,641	0	0	0	0	227,625	0	0	0	0	428,962	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355*	1,813,858	0	573,573	0	0	0	0	429,981	0	0	0	0	810,304	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	2,430,781	1,338,141	0	0	0	0	1,092,640	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	83,976	0	47,996	0	0	0	0	35,980	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	378,280	7,875	123,373	0	0	0	0	0	0	0	0	14,822	232,211	0	0	0
Distribution Pumping Bldg	*321*	519,552	37,182	248,831	0	0	0	30,360	203,179	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	806,907	255,158	0	0	0	0	0	0	0	0	0	551,749	0	0	0	0
Distribution Reservoirs Shared	*324.3*	2,463,709	51,288	803,517	0	0	0	0	0	0	0	0	96,534	1,512,369	0	0	0
Distribution Pumping Equip Retail	*336.1*	4,324	0	0	0	2,471	0	0	0	0	1,852	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	15,110	8,318	0	0	0	0	6,792	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	348	2,313,064	1,273,338	0	0	0	0	1,039,726	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	366,208	0	115,801	0	0	0	0	86,811	0	0	0	0	163,596	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	691,762	0	218,747	0	0	0	0	163,984	0	0	0	0	309,030	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	927,041	510,335	0	0	0	0	416,706	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	965,870	0	305,425	0	0	0	0	228,962	0	0	0	0	431,483	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.1*	499,419	0	157,925	0	0	0	0	118,389	0	0	0	0	223,105	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.1*	83,251	45,830	0	0	0	0	37,421	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	26,531	552	8,653	0	0	0	0	0	0	0	0	1,040	16,286	0	0	0
Distribution Reservoirs Retail	*325*	89,296	28,237	0	0	0	0	0	0	0	0	0	61,059	0	0	0	0
Distribution Reservoirs Shared	*321*	272,646	5,676	88,921	0	0	0	0	0	0	0	0	10,683	167,366	0	0	0
Reservoirs-Donated	*324*	1,085,826	343,357	0	0	0	0	0	0	0	0	0	742,469	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*324*	45,425	0	14,364	0	0	0	0	10,768	0	0	0	0	20,293	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	85,807	0	27,134	0	0	0	0	20,341	0	0	0	0	38,333	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	114,992	63,303	0	0	0	0	51,689	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*355.1*	502,921	0	159,032	0	0	0	0	119,219	0	0	0	0	224,670	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.4*	260,044	0	82,230	0	0	0	0	61,644	0	0	0	0	116,169	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.4*	43,348	23,863	0	0	0	0	19,485	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*356.4*	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$81,617,370	$38,323,386	$5,039,792	$0	$30,629	$0	$26,293,248	$1,739,751	$0	$22,961	$0	$2,550,027	$7,194,258	$0	$0	$0
Plus: Inventory (6/30/25)		$2,244,057	$871,746	$213,416	$0	$3,051	$0	$561,540	$104,375	$0	$2,145	$0	$43,808	$299,085	$0	$410	$0
Plus: Work In Process (6/30/25)		36,850,965.87	$22,830,130	$11,838,517	$0	$0	$0	$2,182,318	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plus: 45 Days of O&M		$2,326,369	$903,722	$221,244	$0	$3,162	$0	$582,137	$108,203	$0	$2,223	$0	$45,415	$310,056	$0	$425	$0
Plus: Regulatory Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Contributions		($2,234,599)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NET PLANT IN SERVICE		**$213,718,542**	**$105,966,696**	**$26,705,740**	**$0**	**$348,235**	**$0**	**$50,039,894**	**$2,847,940**	**$0**	**$260,258**	**$0**	**$2,754,408**	**$15,537,246**	**$0**	**$2,301**	**$0**

Medford Water Commission
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			Customer Related													
			Actual Customer					Capacity					Maintenance				
Description		Net Plant (Book Value less any contributions) 6/30/2027	All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)
Source of Supply																	
Reservoir Land	301	$3,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	302	2,398,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	315	1,468,225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	317	3,319,736	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	317.1	885,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	3180	110,863	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	3190	194,832	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	3200	52,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Source of Supply		20,384	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$8,454,040	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	304	$1,769,037	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	304.2	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	3210	2,221,293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings	3220	15,552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	3340	76,716	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	3350	8,684,596	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	336.1	625,665	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	336.2	2,186,506	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	337	7,292	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Pumping Projects		3,069,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Pumping		$18,739,994	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	305	$15,516	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	323	59,753,949	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	340	37,154,051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	341	51,659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Laboratory Equipment	374	42,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Treatment Projects		337,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$97,355,242	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	306	$27,342	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	308	52,159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BBS Transmission Mains	345	2,924,628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	346	1,176,852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	347	4,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	348	19,938,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	348	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	348	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	349	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	349	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	355.1	3,681,732	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	355.2	6,954,741	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	355.3	9,320,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	356.1	26,750,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	356.2	13,831,908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	356.3	2,305,722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	361	25,536	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	362	21,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	363	5,806,935	0	0	0	0	0	0	0	0	0	0	0	5,806,935	0	0	0
Service Connections-Donated	364	1,467,623	0	0	0	0	0	0	0	0	0	0	0	1,467,623	0	0	0
Meters	365	3,385,910	0	0	0	0	0	0	0	0	0	0	0	3,385,910	0	0	0
Fire Hydrants	366	1,198,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	366	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	368	92,406	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	369.1	3,338,612	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	369.2	1,644,391	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	379	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	379	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	379	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transmission Projects		282,240	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Distribution Projects		591,920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Transmission & Distribution		$128,548,906	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,660,468	$0	$0	$0

Medford Water Commission
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				Actual Customer				Customer Related									
								Capacity					Maintenance				
		Net Plant (Book Value less any contributions)	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other	Inside Retail	Outside Retail
		6/30/2027								(WCA-					(WCMS-	(WCMS-	(WCMS-
Description			(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	Wholesale)	(WCA-InRetail)	(WCA-OutRetail)	(WCMS-ALL)	(WCMS-Retail)	Wholesale)	InRetail)	OutRetail)
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$1,293,223	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Highlands Reservoir Land	*307.1*	75,893	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.1*	4,944,655	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.2*	15,097,381	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	1,789,404	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Reservoir Projects		7,479,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Reservoirs		$30,679,916	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Plant Before General Plant		**$283,778,099**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$10,660,468**	**$0**	**$0**	**$0**
General Plant																	
Service Center/Warehouse	*309*	$55,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,066	$0	$0	$0
Parking Lot Land	*310*	92,859	0	0	0	0	0	0	0	0	0	0	0	3,488	0	0	0
Operation Center	*311*	4,846,252	0	0	0	0	0	0	0	0	0	0	0	182,055	0	0	0
Service Center Buildings	*327*	465,321	0	0	0	0	0	0	0	0	0	0	0	17,480	0	0	0
Misc Structures/Improvements	*328*	647,926	0	0	0	0	0	0	0	0	0	0	0	24,340	0	0	0
Office Furniture & Equip	*370*	143,587	0	0	0	0	0	0	0	0	0	0	0	5,394	0	0	0
Transportation Equipment	*371*	1,884,142	0	0	0	0	0	0	0	0	0	0	0	156,251	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	61,713	0	0	0	0	0	0	0	0	0	0	0	2,318	0	0	0
Engineering Equipment	*375*	8,637	0	0	0	0	0	0	0	0	0	0	0	324	0	0	0
Small Tool & Work Equipment	*376*	152,741	0	0	0	0	0	0	0	0	0	0	0	12,667	0	0	0
Communication Equipment	*377*	4,228	0	0	0	0	0	0	0	0	0	0	0	159	0	0	0
Other Tangible Property	*378*	1,685,348	0	0	0	0	0	0	0	0	0	0	0	63,312	0	0	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other CIP Projects		12,235,104	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant		$22,282,858	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$469,855	$0	$0	$0
TOTAL NET PLANT IN SERVICE		**$306,060,957**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$11,130,323**	**$0**	**$0**	**$0**
		$0															
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$75,893	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
River-Spring Intakes-Donated	*317.1*	155,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	765,217	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	112,046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	703,578	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	25,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	40,551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	25,281,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,072,446	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	2,179,123	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	1,467,623	0	0	0
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$49,911,839	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,467,623	$0	$0	$0

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			Customer Related														
			Actual Customer					Capacity					Maintenance				
Description		Net Plant (Book Value less any contributions) 6/30/2027	All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	$9,614	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	3,345,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	27,445,220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336*	49,267	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336*	172,173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	1,333,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324*	4,072,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317*	730,630	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	796,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	392,091	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	11,108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	51,412	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	9,894,347	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	84,047	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355*	960,228	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355*	1,813,858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	2,430,781	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	378,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	519,552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	806,907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.3*	2,463,709	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	4,324	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	15,110	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	348	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	366,208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	691,762	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	927,041	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	965,870	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.1*	499,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.1*	83,251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	26,531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*325*	89,296	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*321*	272,646	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*324*	1,085,826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*324*	45,425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	85,807	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	114,992	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*355.1*	502,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.4*	260,044	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.4*	43,348	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*356.4*	112,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$81,617,370	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plus: Inventory (6/30/25)		$2,244,057	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$84,301	$0	$0	$0
Plus: Work In Process (6/30/25)		36,850,965.87	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Plus: 45 Days of O&M		$2,326,369	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$87,393	$0	$0	$0
Plus: Regulatory Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Contributions		($2,234,599)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
NET PLANT IN SERVICE		**$213,718,542**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$9,834,393**	**$0**	**$0**	**$0**

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 24 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2027	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Source of Supply																
Reservoir Land	*301*	$3,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Watershed Land	*302*	2,398,691	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Willow Creek Dam	*315*	1,468,225	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Other Intakes	*317*	3,319,736	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Intakes-Donated	*317.1*	885,909	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Intake Patrol House	*3180*	110,863	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*3190*	194,832	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Buildings	*3200*	52,150	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Other Source of Supply		20,384	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total - Source of Supply		$8,454,040	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Pumping																
Pumping Land	*304*	$1,769,037	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
High Level Pumping Land	*304.2*	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Distribution Pumping Bldg	*3210*	2,221,293	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Pumping Buildings	*3220*	15,552	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*3340*	76,716	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Equipment	*3350*	8,684,596	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Distribution Pumping Equip Retail	*336.1*	625,665	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.2*	2,186,506	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Pumping Equip	*337*	7,292	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Other Pumping Projects		3,069,360	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total - Pumping		$18,739,994	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Treatment Facilities																
Purification Land	*305*	$15,516	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Purification Buildings	*323*	59,753,949	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment	*340*	37,154,051	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment Donated	*341*	51,659	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Laboratory Equipment	*374*	42,163	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Other Treatment Projects		337,904	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total - Treatment Facilities		$97,355,242	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission & Distribution																
Rights-of-Ways	*306*	$27,342	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Distribution Right-of-Ways	*308*	52,159	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
BBS Transmission Mains	*345*	2,924,628	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Roads	*346*	1,176,852	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Rd-Strut	*347*	4,692	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans Mains	*348*	19,938,410	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- ESHL SDC	*348*	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	3,681,732	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.2*	6,954,741	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.3*	9,320,163	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	26,750,747	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,831,908	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	2,305,722	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Advanced Metering Infrastructure	*361*	25,536	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Sampling Stations	*362*	21,279	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Service Connections-MWC	*363*	5,806,935	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Meters	*365*	3,385,910	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants	*366*	1,198,044	0	0	0	0	0	0	1,198,044	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	57,438	0	0	0	0	0	0	Direct - (FP-Retail)
Hydraulic Control Equipment	*368*	92,406	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supervisory Control Equipment	*369.1*	3,338,612	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	1,644,391	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	5,988,862	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	253,595	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - SWHL	*379*	112,285	0	0	0	0	0	0	112,285	0	0	0	0	0	0	Direct - (FP-Retail)
Other Transmission Projects		282,240	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Other Distribution Projects		591,920	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Total - Transmission & Distribution		$128,548,906	$0	$0	$0	$0	$0	$0	$7,610,224	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 24 / Functionalization of Plant In Service

Description		Net Plant (Book Value less any contributions) 6/30/2027	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Reservoirs																
Dist. Reservoir/Standpipe	*307*	$1,293,223	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Shared Distribution Reservoirs
Highlands Reservoir Land	*307.1*	75,893	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs - Inside Retail
Distribution Reservoirs Retail	*324.1*	4,944,655	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.2*	15,097,381	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*325*	1,789,404	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Other Reservoir Projects		7,479,360	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Total - Reservoirs		$30,679,916	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Net Plant Before General Plant		**$283,778,099**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,610,224**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
General Plant																
Service Center/Warehouse	*309*	$55,000	$0	$0	$0	$0	$0	$0	$1,475	$0	$0	$0	$0	$0	$0	Plant Before General
Parking Lot Land	*310*	92,859	0	0	0	0	0	0	2,490	0	0	0	0	0	0	Plant Before General
Operation Center	*311*	4,846,252	0	0	0	0	0	0	129,964	0	0	0	0	0	0	Plant Before General
Service Center Buildings	*327*	465,321	0	0	0	0	0	0	12,479	0	0	0	0	0	0	Plant Before General
Misc Structures/Improvements	*328*	647,926	0	0	0	0	0	0	17,376	0	0	0	0	0	0	Plant Before General
Office Furniture & Equip	*370*	143,587	0	0	0	0	0	0	3,851	0	0	0	0	0	0	Plant Before General
Transportation Equipment	*371*	1,884,142	0	0	0	0	0	0	111,543	0	0	0	0	0	0	As Trans. & Distr. Plant
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Service Center Equipment	*373*	61,713	0	0	0	0	0	0	1,655	0	0	0	0	0	0	Plant Before General
Engineering Equipment	*375*	8,637	0	0	0	0	0	0	232	0	0	0	0	0	0	Plant Before General
Small Tool & Work Equipment	*376*	152,741	0	0	0	0	0	0	9,042	0	0	0	0	0	0	As Trans. & Distr. Plant
Communication Equipment	*377*	4,228	0	0	0	0	0	0	113	0	0	0	0	0	0	Plant Before General
Other Tangible Property	*378*	1,685,348	0	0	0	0	0	0	45,197	0	0	0	0	0	0	Plant Before General
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Other CIP Projects		12,235,104	0	0	0	0	0	0	0	0	0	0	0	0	0	WIP Allocation
Total General Plant		$22,282,858	$0	$0	$0	$0	$0	$0	$335,417	$0	$0	$0	$0	$0	$0	
TOTAL NET PLANT IN SERVICE		**$306,060,957**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$7,945,642**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
		$0														
Less: Developer Contributed Capital																
Highlands Reservoir Land	*307.1*	$75,893	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Reservoirs - Inside Retail
River-Spring Intakes-Donated	*317.1*	155,279	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Distribution Pumping Bldg	*3211*	765,217	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Purification Buildings	*3231*	112,046	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Reservoirs-Donated	*325*	703,578	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Supply Pumping Equip-Donated	*334*	25,305	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment Donated	*341*	40,551	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	43,961	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	25,281,956	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	13,072,446	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	2,179,123	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Service Connections-Donated	*364*	1,467,623	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants -Donated	*379*	5,988,862	0	0	0	0	0	0	5,988,862	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: Developer Contributed Capital		$49,911,839	$0	$0	$0	$0	$0	$0	$5,988,862	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
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Description		Net Plant (Book Value less any contributions) 6/30/2027	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Less: SDC Funded Capital																
DUFF																
Pumping Land	*304.1*	$9,614	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Supply Pumping Equipment	*335*	3,345,577	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Buildings	*323*	27,445,220	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Pumping Equip Retail	*336*	49,267	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336*	172,173	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Reservoirs Retail	*324*	1,333,890	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324*	4,072,731	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
River-Spring Intakes-Donated	*317*	730,630	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	147,101	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supervisory Control Equipment	*369.2*	796,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	392,091	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Purification Equipment Donated	*341*	11,108	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	14,808,608	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*334*	51,412	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment	*340*	9,894,347	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Pumping Bldg	*321*	84,047	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Mains MWC Cost (2" - 8")	*355*	960,228	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355*	1,813,858	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355*	2,430,781	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
ESHL																
High Level Pumping Land	*3043*	83,976	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Dist. Reservoir/Standpipe	*307*	378,280	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Bldg	*321*	519,552	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Reservoirs Retail	*324.2*	806,907	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.3*	2,463,709	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Equip Retail	*336.1*	4,324	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.1*	15,110	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- ESHL SDC	348	2,313,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	366,208	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	691,762	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	927,041	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	965,870	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.1*	499,419	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.1*	83,251	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants MWC- ESHL SDC	*366*	57,438	0	0	0	0	0	0	57,438	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - ESHL	*379*	253,595	0	0	0	0	0	0	253,595	0	0	0	0	0	0	Direct - (FP-Retail)
SWHL																
Dist. Reservoir/Standpipe	*307*	26,531	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Reservoirs Retail	*325*	89,296	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*321*	272,646	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*324*	1,085,826	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Mains MWC Cost (2" - 8")	*324*	45,425	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	85,807	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	114,992	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*355.1*	502,921	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.4*	260,044	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.4*	43,348	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants - SWHL	*356.4*	112,285	0	0	0	0	0	0	112,285	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: SDC Funded Capital		$81,617,370	$0	$0	$0	$0	$0	$0	$423,318	$0	$0	$0	$0	$0	$0	
Plus: Inventory (6/30/25)		$2,244,057	$0	$0	$0	$0	$0	$0	$60,180	$0	$0	$0	$0	$0	$0	Plant Before General
Plus: Work In Process (6/30/25)		36,850,965.87	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	WIP Allocation
Plus: 45 Days of O&M		$2,326,369	$0	$0	$0	$0	$0	$0	$62,387	$0	$0	$0	$0	$0	$0	Plant Before General
Plus: Regulatory Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Plant Before General
Other Contributions		($2,234,599)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	($2,234,599)	Direct - (DA)
NET PLANT IN SERVICE		**$213,718,542**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,656,029**	**$0**	**$0**	**$0**	**$0**	**$0**	**($2,234,599)**	

Medford Water Commission | | Base - All | XCAP - All | | | | *Page 1 of 1*
Water Financial Plan & COSA | All Customer | 25,649,051.77 | 4,484,068.44 | | |
Functionalization and Classification Year 2 | Partner Cities | 6,179,066.58 | 1,326,225.33 | 7,505,291.91 | 19.9%
Exhibit 25 / Classification of Plant In Service

Classification Components	Net Revenue Requirement	Single-Family Residential (Inside-City) - Schedule 2R	Nonresidential & Multifamily (Inside-City) - Schedule 2C	Irrigation (Inside-City)	Fire Standby Service (Inside-City) - Schedule 1	Single-Family Residential (Outside-City) - Schedule 4R	Nonresidential & Multifamily (Outside-City) - Schedule 4C	Irrigation (Outside City)	Fire Standby Service (Outside-City) - Schedule 3	District Customer - Schedule 5	Partner Cities - Schedule 6	Pumping	Unused Class12	Unused Class13	Unused Class14	Unused Class15	Allocation Factor
Base Allocation																	
Base - All	$105,966,696	$34,736,751	$22,455,603	$5,711,477	$0	$3,961,871	$12,494,765	$250,444	$0	$827,539	$25,528,245	$0	$0	$0	$0	$0	(BASE-ALL)
Base - Retail Only	26,705,740	11,652,556	7,532,805	1,915,934	0	1,329,023	4,191,410	84,012	0	0	0	0	0	0	0	0	(BASE-Retail)
Base - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-Wholesale)
Base - Inside Retail	348,235	192,302	124,314	31,619	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-InRetail)
Base - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-OutRetail)
Total Base Allocation	$133,020,672	$46,581,610	$30,112,723	$7,659,029	$0	$5,290,894	$16,686,175	$334,457	$0	$827,539	$25,528,245	$0	$0	$0	$0	$0	
Extra-Capacity																	
Extra-Capacity - Peak-Day ALL	$50,039,894	$17,969,134	$5,450,563	$4,587,549	$948,636	$2,052,581	$3,385,150	$170,080	$355,739	$320,471	$14,799,992	$0	$0	$0	$0	$0	(XCAP-PD-ALL)
Extra-Capacity - Peak-Day ALL Retail	2,847,940	1,465,517	444,534	374,149	77,368	167,403	276,084	13,871	29,013	0	0	0	0	0	0	0	(XCAP-PD-Retail)
Extra-Capacity - Peak-Day ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-Wholesale)
Extra-Capacity - Peak-Day ALL Inside Retail	260,258	161,508	48,990	41,233	8,526	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-InRetail)
Extra-Capacity - Peak-Day ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-OutRetail)
Extra-Capacity - Peak-Hour ALL	2,754,408	1,472,304	334,892	474,544	35,131	168,300	215,042	16,004	15,056	23,134	0	0	0	0	0	0	(XCAP-PH-ALL)
Extra-Capacity - Peak-Hour ALL Retail	15,537,246	8,375,417	1,905,079	2,699,515	199,846	957,400	1,223,298	91,043	85,648	0	0	0	0	0	0	0	(XCAP-PH-Retail)
Extra-Capacity - Peak-Hour ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-Wholesale)
Extra-Capacity - Peak-Hour ALL Inside Retail	2,301	1,462	333	471	35	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-InRetail)
Extra-Capacity - Peak-Hour ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-OutRetail)
Total Extra-Capacity	$71,442,046	$29,445,341	$8,184,391	$8,177,462	$1,269,542	$3,345,684	$5,099,574	$290,999	$485,456	$343,605	$14,799,992	$0	$0	$0	$0	$0	
Customer Related																	
Actual Customer - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(AC-ALL)
Actual Customer - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Retail)
Actual Customer - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Wholesale)
Actual Customer - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-InRetail)
Actual Customer - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-OutRetail)
Capacity - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-ALL)
Capacity - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Retail)
Capacity - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Wholesale)
Capacity - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-InRetail)
Capacity - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-OutRetail)
Maintenance - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-ALL)
Maintenance - Retail Only	9,834,393	5,612,131	2,124,772	212,976	343,790	929,269	509,204	12,788	89,462	0	0	0	0	0	0	0	(WCMS-Retail)
Maintenance - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-Wholesale)
Maintenance - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-InRetail)
Maintenance - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-OutRetail)
Meter Reading - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-ALL)
Meter Reading - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Retail)
Meter Reading - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Wholesale)
Meter Reading - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-InRetail)
Meter Reading - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-OutRetail)
Total Customer Related	$9,834,393	$5,612,131	$2,124,772	$212,976	$343,790	$929,269	$509,204	$12,788	$89,462	$0	$0	$0	$0	$0	$0	$0	
Public Fire Protection Related																	
Public Fire - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(FP-ALL)
Public Fire - Retail Only	1,656,029	741,052	750,544	0	0	101,067	63,366	0	0	0	0	0	0	0	0	0	(FP-Retail)
Public Fire - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-Wholesale)
Public Fire - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-InRetail)
Public Fire - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-OutRetail)
Total Public Fire Protection Related	$1,656,029	$741,052	$750,544	$0	$0	$101,067	$63,366	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Revenue Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(RR)
Pumping Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(PUMP)
Direct Assignment	($2,234,599)	$0	$0	$0	$0	$0	$0	$0	$0	($66,696)	($2,167,903)	$0	$0	$0	$0	$0	(DA)
Net Rate Base	**$213,718,542**	**$82,380,135**	**$41,172,429**	**$16,049,467**	**$1,613,333**	**$9,666,914**	**$22,358,320**	**$638,244**	**$574,918**	**$1,104,449**	**$38,160,334**	**$0**	**$0**	**$0**	**$0**	**$0**	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 26 / Functionalization of Depreciation Expense

0.178554155

Description		Total Plant 6/30/2027	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Source of Supply																	
Reservoir Land	*301*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	*302*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	*315*	30,731	30,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	78,143	78,143	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317.1*	24,079	24,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	*3180*	21,465	21,465	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*3190*	8,497	8,497	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	*3200*	2,073	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Source of Supply	*0*	416	416	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$165,403	$165,403	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	*304*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	*304.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3210*	71,723	5,133	34,351	0	0	0	4,191	28,049	0	0	0	0	0	0	0	0
Pumping Buildings	*3220*	1,481	815	0	0	0	0	666	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*3340*	5,449	5,449	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	*3350*	40,772	40,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	17,244	0	0	0	9,855	0	0	0	0	7,388	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.2*	60,261	33,174	0	0	0	0	27,088	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	*337*	625	0	0	0	357	0	0	0	0	268	0	0	0	0	0	0
Other Pumping Projects		62,640	34,483	0	0	0	0	28,157	0	0	0	0	0	0	0	0	0
Total - Pumping		$260,195	$119,826	$34,351	$0	$10,213	$0	$60,101	$28,049	$0	$7,656	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	*305*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	*323*	1,480,006	814,741	0	0	0	0	665,265	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	1,142,546	628,970	0	0	0	0	513,576	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	22,025	12,125	0	0	0	0	9,900	0	0	0	0	0	0	0	0	0
Laboratory Equipment	*374*	5,057	2,784	0	0	0	0	2,273	0	0	0	0	0	0	0	0	0
Other Treatment Projects	*0*	6,896	3,796	0	0	0	0	3,100	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$2,656,530	$1,462,416	$0	$0	$0	$0	$1,194,115	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	*306*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	*308*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BBS Transmission Mains	*345*	76,302	42,004	0	0	0	0	34,298	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	*346*	59,411	32,705	0	0	0	0	26,705	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	*347*	394	217	0	0	0	0	177	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	*348*	252,684	139,102	0	0	0	0	113,582	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	128,959	0	0	0	0	105,299	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	84	46	0	0	0	0	38	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	1,000	550	0	0	0	0	450	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	1,810	0	0	0	0	1,478	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	68,395	0	21,628	0	0	0	0	16,213	0	0	0	0	30,554	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.2*	129,198	0	40,855	0	0	0	0	30,627	0	0	0	0	57,717	0	0	0
Distribution Mains MWC Cost (14" >)	*355.3*	173,141	95,314	0	0	0	0	77,827	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	478,666	0	151,363	0	0	0	0	113,469	0	0	0	0	213,834	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	247,502	0	78,264	0	0	0	0	58,671	0	0	0	0	110,567	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	41,258	22,712	0	0	0	0	18,545	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	*361*	6,386	0	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	*362*	1,131	0	1,131	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	*363*	171,409	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	73,933	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meters	*365*	182,837	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants	*366*	33,867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	*368*	4,002	4,002	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.1*	216,783	216,783	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	106,774	0	106,774	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	174,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transmission Projects		5,760	3,171	0	0	0	0	2,589	0	0	0	0	0	0	0	0	0
Other Distribution Projects		12,080	0	3,820	0	0	0	0	2,864	0	0	0	0	5,396	0	0	0
Total - Transmission & Distribution		$2,762,198	$687,375	$410,221	$0	$0	$0	$380,988	$221,844	$0	$0	$0	$0	$418,069	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 26 / Functionalization of Depreciation Expense

0.178554155

Description		Total Plant 6/30/2027	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity: Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity: Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity: Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity: Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity: Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity: Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Highlands Reservoir Land	*307.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.1*	31,097	9,833	0	0	0	0	0	0	0	0	0	21,264	0	0	0	0
Distribution Reservoirs Shared	*324.2*	94,948	1,977	30,966	0	0	0	0	0	0	0	0	3,720	58,284	0	0	0
Reservoirs-Donated	*325*	23,369	7,390	0	0	0	0	0	0	0	0	0	15,979	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Reservoir Projects		152,640	3,178	49,782	0	0	0	0	0	0	0	0	5,981	93,699	0	0	0
Total - Reservoirs		$302,053	$22,377	$80,749	$0	$0	$0	$0	$0	$0	$0	$0	$46,944	$151,984	$0	$0	$0
Net Plant Before General Plant		**$6,146,381**	**$2,457,397**	**$525,320**	**$0**	**$10,213**	**$0**	**$1,635,204**	**$249,893**	**$0**	**$7,656**	**$0**	**$46,944**	**$570,052**	**$0**	**$0**	**$0**
			39.98%														
General Plant																	
Service Center/Warehouse	*309*	$0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Lot Land	*310*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation Center	*311*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Buildings	*327*	18,226	7,080	1,733	0	25	0	4,561	848	0	17	0	356	2,429	0	3	0
Misc Structures/Improvements	*328*	28,869	11,215	2,745	0	39	0	7,224	1,343	0	28	0	564	3,848	0	5	0
Office Furniture & Equip	*370*	12,128	4,711	1,153	0	16	0	3,035	564	0	12	0	237	1,616	0	2	0
Transportation Equipment	*371*	287,194	73,209	40,418	0	0	0	53,519	27,467	0	0	0	0	51,762	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	3,728	1,448	355	0	5	0	933	173	0	4	0	73	497	0	1	0
Engineering Equipment	*375*	1,346	523	128	0	2	0	337	63	0	1	0	26	179	0	0	0
Small Tool & Work Equipment	*376*	13,088	3,336	1,842	0	0	0	2,439	1,252	0	0	0	0	2,359	0	0	0
Communication Equipment	*377*	4,239	1,647	403	0	6	0	1,061	197	0	4	0	83	565	0	1	0
Other Tangible Property	*378*	150,968	58,646	14,357	0	205	0	37,777	7,022	0	144	0	2,947	20,121	0	28	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other CIP Projects	*0*	249,696	154,693	80,216	0	0	0	14,787	0	0	0	0	0	0	0	0	0
Total General Plant		$769,482	$316,509	$143,351	$0	$298	$0	$125,672	$38,928	$0	$210	$0	$4,285	$83,376	$0	$40	$0
Total Annual Depreciation Expense		**$6,915,863**	**$2,773,907**	**$668,671**	**$0**	**$10,511**	**$0**	**$1,760,876**	**$288,821**	**$0**	**$7,866**	**$0**	**$51,229**	**$653,429**	**$0**	**$40**	**$0**
		0															
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
River-Spring Intakes-Donated	*317.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 26 / Functionalization of Depreciation Expense

0.178554155

Description		Total Plant 6/30/2027	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity: Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity: Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity: Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity: Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity: Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity: Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	23,502	23,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	684,786	376,974	0	0	0	0	307,812	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336*	4	0	0	0	2	0	0	0	0	2	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336*	13	7	0	0	0	0	6	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	73	23	0	0	0	0	0	0	0	0	0	50	0	0	0	0
Distribution Reservoirs Shared	*324*	223	5	73	0	0	0	0	0	0	0	0	9	137	0	0	0
River-Spring Intakes-Donated	*317*	19,037	19,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	1,810	0	0	0	0	1,478	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	41,904	41,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	20,639	0	20,639	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	660	363	0	0	0	0	297	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	128,959	0	0	0	0	105,299	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	3,039	3,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	261,701	144,066	0	0	0	0	117,635	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	4,535	325	2,172	0	0	0	265	1,773	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355*	15,329	0	4,847	0	0	0	0	3,634	0	0	0	0	6,848	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355*	28,956	0	9,156	0	0	0	0	6,864	0	0	0	0	12,935	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	38,804	21,362	0	0	0	0	17,442	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	17,367	1,243	8,317	0	0	0	1,015	6,792	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	10,278	3,250	0	0	0	0	0	0	0	0	0	7,028	0	0	0	0
Distribution Reservoirs Shared	*324.3*	31,381	653	10,235	0	0	0	0	0	0	0	0	1,230	19,264	0	0	0
Distribution Pumping Equip Retail	*336.1*	388	0	0	0	222	0	0	0	0	166	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	1,355	746	0	0	0	0	609	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	84	46	0	0	0	0	38	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	9,506	0	3,006	0	0	0	0	2,253	0	0	0	0	4,247	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	17,956	0	5,678	0	0	0	0	4,257	0	0	0	0	8,022	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	24,064	13,247	0	0	0	0	10,817	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	11,930	0	3,773	0	0	0	0	2,828	0	0	0	0	5,330	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.1*	6,169	0	1,951	0	0	0	0	1,462	0	0	0	0	2,756	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.1*	1,028	566	0	0	0	0	462	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*325*	1,153	365	0	0	0	0	0	0	0	0	0	789	0	0	0	0
Distribution Reservoirs Shared	*321*	3,522	73	1,149	0	0	0	0	0	0	0	0	138	2,162	0	0	0
Reservoirs-Donated	*324*	14,026	4,435	0	0	0	0	0	0	0	0	0	9,591	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*324*	773	0	245	0	0	0	0	183	0	0	0	0	346	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	1,461	0	462	0	0	0	0	346	0	0	0	0	653	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	1,958	1,078	0	0	0	0	880	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*355.1*	5,509	0	1,742	0	0	0	0	1,306	0	0	0	0	2,461	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.4*	2,848	0	901	0	0	0	0	675	0	0	0	0	1,272	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.4*	475	261	0	0	0	0	213	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*356.4*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$1,551,359	$787,339	$74,345	$0	$224	$0	$564,269	$32,374	$0	$168	$0	$18,833	$66,431	$0	$0	$0
Net Annual Depreciation Expense		**$5,364,504**	**$1,986,568**	**$594,327**	**$0**	**$10,287**	**$0**	**$1,196,607**	**$256,447**	**$0**	**$7,698**	**$0**	**$32,396**	**$586,998**	**$0**	**$40**	**$0**

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 26 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2027	Customer Related														
			Actual Customer					Capacity					Maintenance				
			All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)
Source of Supply																	
Reservoir Land	*301*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Watershed Land	*302*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Willow Creek Dam	*315*	30,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	78,143	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317.1*	24,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intake Patrol House	*3180*	21,465	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*3190*	8,497	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Buildings	*3200*	2,073	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Source of Supply	*0*	416	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Source of Supply		$165,403	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pumping																	
Pumping Land	*304*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
High Level Pumping Land	*304.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3210*	71,723	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings	*3220*	1,481	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*3340*	5,449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equipment	*3350*	40,772	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	17,244	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.2*	60,261	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Pumping Equip	*337*	625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Pumping Projects		62,640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Pumping		$260,195	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Treatment Facilities																	
Purification Land	*305*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification Buildings	*323*	1,480,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	1,142,546	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	22,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Laboratory Equipment	*374*	5,057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Treatment Projects	*0*	6,896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Treatment Facilities		$2,656,530	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission & Distribution																	
Rights-of-Ways	*306*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Right-of-Ways	*308*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BBS Transmission Mains	*345*	76,302	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Roads	*346*	59,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans Mains Access Rd-Strut	*347*	394	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans Mains	*348*	252,684	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	68,395	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.2*	129,198	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.3*	173,141	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	478,666	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	247,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	41,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Advanced Metering Infrastructure	*361*	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sampling Stations	*362*	1,131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-MWC	*363*	171,409	0	0	0	0	0	0	0	0	0	0	0	171,409	0	0	0
Service Connections-Donated	*364*	73,933	0	0	0	0	0	0	0	0	0	0	0	73,933	0	0	0
Meters	*365*	182,837	0	0	0	0	0	0	0	0	0	0	0	182,837	0	0	0
Fire Hydrants	*366*	33,867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hydraulic Control Equipment	*368*	4,002	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.1*	216,783	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	106,774	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	174,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transmission Projects		5,760	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Distribution Projects		12,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Transmission & Distribution		$2,762,198	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$428,178	$0	$0	$0

Medford Water Commission
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Description		Total Plant 6/30/2027	Customer Related														
			Actual Customer					Capacity					Maintenance				
			All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)
Reservoirs																	
Dist. Reservoir/Standpipe	*307*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Highlands Reservoir Land	*307.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.1*	31,097	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.2*	94,948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	23,369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Reservoir Projects		152,640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Reservoirs		$302,053	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Plant Before General Plant		**$6,146,381**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$428,178**	**$0**	**$0**	**$0**
General Plant																	
Service Center/Warehouse	*309*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Parking Lot Land	*310*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation Center	*311*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Buildings	*327*	18,226	0	0	0	0	0	0	0	0	0	0	0	685	0	0	0
Misc Structures/Improvements	*328*	28,869	0	0	0	0	0	0	0	0	0	0	0	1,084	0	0	0
Office Furniture & Equip	*370*	12,128	0	0	0	0	0	0	0	0	0	0	0	456	0	0	0
Transportation Equipment	*371*	287,194	0	0	0	0	0	0	0	0	0	0	0	23,817	0	0	0
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Center Equipment	*373*	3,728	0	0	0	0	0	0	0	0	0	0	0	140	0	0	0
Engineering Equipment	*375*	1,346	0	0	0	0	0	0	0	0	0	0	0	51	0	0	0
Small Tool & Work Equipment	*376*	13,088	0	0	0	0	0	0	0	0	0	0	0	1,085	0	0	0
Communication Equipment	*377*	4,239	0	0	0	0	0	0	0	0	0	0	0	159	0	0	0
Other Tangible Property	*378*	150,968	0	0	0	0	0	0	0	0	0	0	0	5,671	0	0	0
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other CIP Projects	*0*	249,696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant		$769,482	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33,148	$0	$0	$0
Total Annual Depreciation Expense		**$6,915,863**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$461,327**	**$0**	**$0**	**$0**
		0															
Less: Developer Contributed Capital																	
Highlands Reservoir Land	*307.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
River-Spring Intakes-Donated	*317.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*3211*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*3231*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*325*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.3*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Connections-Donated	*364*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants -Donated	*379*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: Developer Contributed Capital		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
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Exhibit 26 / Functionalization of Depreciation Expense

			Customer Related														
			Actual Customer					Capacity					Maintenance				
Description		Total Plant 6/30/2027	All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)	Inside Retail (WCA-InRetail)	Outside Retail (WCA-OutRetail)	All (WCMS-ALL)	Retail Only (WCMS-Retail)	Districts/ Other (WCMS-Wholesale)	Inside Retail (WCMS-InRetail)	Outside Retail (WCMS-OutRetail)
Less: SDC Funded Capital																	
DUFF																	
Pumping Land	*304.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping Equipment	*335*	23,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Buildings	*323*	684,786	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336*	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336*	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324*	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324*	223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
River-Spring Intakes-Donated	*317*	19,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supervisory Control Equipment	*369.2*	41,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HL Supervisory Control Equip	*369.2*	20,639	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment Donated	*341*	660	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supply Pumping Equip-Donated	*334*	3,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purification Equipment	*340*	261,701	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	4,535	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355*	15,329	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355*	28,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355*	38,804	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ESHL																	
High Level Pumping Land	*3043*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Bldg	*321*	17,367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*324.2*	10,278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*324.3*	31,381	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Retail	*336.1*	388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Pumping Equip Shared	*336.1*	1,355	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rogue Supply Trans- ESHL SDC	*348*	84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*355.1*	9,506	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	17,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	24,064	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*356.1*	11,930	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.1*	6,169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.1*	1,028	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SWHL																	
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Retail	*325*	1,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Reservoirs Shared	*321*	3,522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reservoirs-Donated	*324*	14,026	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (2" - 8")	*324*	773	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (10" - 12")	*355.1*	1,461	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Mains MWC Cost (14" >)	*355.1*	1,958	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (2" - 8")	*355.1*	5,509	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (10" - 12")	*356.4*	2,848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Distr Main Pipeline-Donated (14" >)	*356.4*	475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Hydrants - SWHL	*356.4*	2,360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Less: SDC Funded Capital		$1,551,359	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Annual Depreciation Expense		**$5,364,504**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$461,327**	**$0**	**$0**	**$0**

Medford Water Commission
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Exhibit 26 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2027	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Source of Supply																
Reservoir Land	*301*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Watershed Land	*302*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Willow Creek Dam	*315*	30,731	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Other Intakes	*317*	78,143	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
River-Spring Intakes-Donated	*317.1*	24,079	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Intake Patrol House	*3180*	21,465	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*3190*	8,497	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Buildings	*3200*	2,073	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Other Source of Supply	*0*	416	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total - Source of Supply		$165,403	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Pumping																
Pumping Land	*304*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
High Level Pumping Land	*304.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Distribution Pumping Bldg	*3210*	71,723	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Pumping Buildings	*3220*	1,481	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*3340*	5,449	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supply Pumping Equipment	*3350*	40,772	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Distribution Pumping Equip Retail	*336.1*	17,244	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.2*	60,261	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Pumping Equip	*337*	625	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Other Pumping Projects		62,640	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total - Pumping		$260,195	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Treatment Facilities																
Purification Land	*305*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Purification Buildings	*323*	1,480,006	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment	*340*	1,142,546	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Purification Equipment Donated	*341*	22,025	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Laboratory Equipment	*374*	5,057	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Other Treatment Projects	*0*	6,896	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total - Treatment Facilities		$2,656,530	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission & Distribution																
Rights-of-Ways	*306*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Distribution Right-of-Ways	*308*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
BBS Transmission Mains	*345*	76,302	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Roads	*346*	59,411	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Trans Mains Access Rd-Strut	*347*	394	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans Mains	*348*	252,684	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- ESHL SDC	*348*	84	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	68,395	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.2*	129,198	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.3*	173,141	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	478,666	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	247,502	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	41,258	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Advanced Metering Infrastructure	*361*	6,386	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Sampling Stations	*362*	1,131	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Service Connections-MWC	*363*	171,409	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Service Connections-Donated	*364*	73,933	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Meters	*365*	182,837	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants	*366*	33,867	0	0	0	0	0	0	33,867	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	3	0	0	0	0	0	0	Direct - (FP-Retail)
Hydraulic Control Equipment	*368*	4,002	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Supervisory Control Equipment	*369.1*	216,783	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	106,774	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Fire Hydrants -Donated	*379*	174,280	0	0	0	0	0	0	174,280	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	5,014	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - SWHL	*379*	2,360	0	0	0	0	0	0	2,360	0	0	0	0	0	0	Direct - (FP-Retail)
Other Transmission Projects		5,760	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Other Distribution Projects		12,080	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Total - Transmission & Distribution		$2,762,198	$0	$0	$0	$0	$0	$0	$215,523	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 26 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2027	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Reservoirs																
Dist. Reservoir/Standpipe	*307*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Shared Distribution Reservoirs
Highlands Reservoir Land	*307.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs - Inside Retail
Distribution Reservoirs Retail	*324.1*	31,097	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.2*	94,948	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*325*	23,369	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Reservoir Patrol House	*326*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Other Reservoir Projects		152,640	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Total - Reservoirs		$302,053	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Net Plant Before General Plant		**$6,146,381**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$215,523**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
General Plant																
Service Center/Warehouse	*309*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Plant Before General
Parking Lot Land	*310*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Operation Center	*311*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Service Center Buildings	*327*	18,226	0	0	0	0	0	0	489	0	0	0	0	0	0	Plant Before General
Misc Structures/Improvements	*328*	28,869	0	0	0	0	0	0	774	0	0	0	0	0	0	Plant Before General
Office Furniture & Equip	*370*	12,128	0	0	0	0	0	0	325	0	0	0	0	0	0	Plant Before General
Transportation Equipment	*371*	287,194	0	0	0	0	0	0	17,002	0	0	0	0	0	0	As Trans. & Distr. Plant
Stores Equipment	*372*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Service Center Equipment	*373*	3,728	0	0	0	0	0	0	100	0	0	0	0	0	0	Plant Before General
Engineering Equipment	*375*	1,346	0	0	0	0	0	0	36	0	0	0	0	0	0	Plant Before General
Small Tool & Work Equipment	*376*	13,088	0	0	0	0	0	0	775	0	0	0	0	0	0	As Trans. & Distr. Plant
Communication Equipment	*377*	4,239	0	0	0	0	0	0	114	0	0	0	0	0	0	Plant Before General
Other Tangible Property	*378*	150,968	0	0	0	0	0	0	4,049	0	0	0	0	0	0	Plant Before General
Equipment	*381*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Plant Before General
Other CIP Projects	*0*	249,696	0	0	0	0	0	0	0	0	0	0	0	0	0	WIP Allocation
Total General Plant		$769,482	$0	$0	$0	$0	$0	$0	$23,664	$0	$0	$0	$0	$0	$0	
Total Annual Depreciation Expense		**$6,915,863**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$239,186**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
		0														
Less: Developer Contributed Capital																
Highlands Reservoir Land	*307.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Reservoirs - Inside Retail
River-Spring Intakes-Donated	*317.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
River-Spring Other Intakes	*317*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Pumping Bldg	*3211*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Pumping Buildings-Donated	*322*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Purification Buildings	*3231*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Reservoirs-Donated	*325*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Supply Pumping Equip-Donated	*334*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment Donated	*341*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.2*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.3*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Service Connections-Donated	*364*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCMS-Retail)
Fire Hydrants -Donated	*379*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: Developer Contributed Capital		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 26 / Functionalization of Depreciation Expense

Description		Total Plant 6/30/2027	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	*Basis of Classification*
Less: SDC Funded Capital																
DUFF																
Pumping Land	*304.1*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Supply Pumping Equipment	*335*	23,502	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Buildings	*323*	684,786	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Pumping Equip Retail	*336*	4	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336*	13	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Reservoirs Retail	*324*	73	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324*	223	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
River-Spring Intakes-Donated	*317*	19,037	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Improvement Watershed Land	*319*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Rogue Supply Trans- Donated	*349*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff Reimbursed	*349*	3,289	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supervisory Control Equipment	*369.2*	41,904	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
HL Supervisory Control Equip	*369.2*	20,639	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Purification Equipment Donated	*341*	660	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- Duff SDC	*348*	234,258	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Supply Pumping Equip-Donated	*334*	3,039	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Purification Equipment	*340*	261,701	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Pumping Bldg	*321*	4,535	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Mains MWC Cost (2" - 8")	*355*	15,329	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355*	28,956	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355*	38,804	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
ESHL																
High Level Pumping Land	*3043*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Retail Only
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Bldg	*321*	17,367	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Pumping
Distribution Reservoirs Retail	*324.2*	10,278	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*324.3*	31,381	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Pumping Equip Retail	*336.1*	388	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - Inside Retail
Distribution Pumping Equip Shared	*336.1*	1,355	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Rogue Supply Trans- ESHL SDC	*348*	84	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distribution Mains MWC Cost (2" - 8")	*355.1*	9,506	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	17,956	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	24,064	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*356.1*	11,930	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.1*	6,169	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.1*	1,028	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants MWC- ESHL SDC	*366*	3	0	0	0	0	0	0	3	0	0	0	0	0	0	Direct - (FP-Retail)
Fire Hydrants - ESHL	*379*	5,014	0	0	0	0	0	0	5,014	0	0	0	0	0	0	Direct - (FP-Retail)
SWHL																
Dist. Reservoir/Standpipe	*307*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Distribution Reservoirs Retail	*325*	1,153	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Reservoirs Shared	*321*	3,522	0	0	0	0	0	0	0	0	0	0	0	0	0	Shared Distribution Reservoirs
Reservoirs-Donated	*324*	14,026	0	0	0	0	0	0	0	0	0	0	0	0	0	Reservoirs
Distribution Mains MWC Cost (2" - 8")	*324*	773	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (10" - 12")	*355.1*	1,461	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distribution Mains MWC Cost (14" >)	*355.1*	1,958	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Distr Main Pipeline-Donated (2" - 8")	*355.1*	5,509	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (10" - 12")	*356.4*	2,848	0	0	0	0	0	0	0	0	0	0	0	0	0	Distribution - Retail Only
Distr Main Pipeline-Donated (14" >)	*356.4*	475	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Fire Hydrants - SWHL	*356.4*	2,360	0	0	0	0	0	0	2,360	0	0	0	0	0	0	Direct - (FP-Retail)
Total Less: SDC Funded Capital		$1,551,359	$0	$0	$0	$0	$0	$0	$7,376	$0	$0	$0	$0	$0	$0	
Net Annual Depreciation Expense		**$5,364,504**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$231,810**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	

Medford Water Commission $4,153,665
Water Financial Plan & COSA 6,230,497.23
Functionalization and Classification Year 2
Exhibit 27 / Classification of Depreciation Expense

Classification Components	Net Revenue Requirement	Single-Family Residential (Inside-City) - Schedule 2R	Nonresidential & Multifamily (Inside-City) - Schedule 2C	Irrigation (Inside-City)	Fire Standby Service (Inside-City) - Schedule 1	Single-Family Residential (Outside-City) - Schedule 4R	Nonresidential & Multifamily (Outside-City) - Schedule 4C	Irrigation (Outside City)	Fire Standby Service (Outside-City) - Schedule 3	District Customer - Schedule 5	Partner Cities - Schedule 6	Pumping	Unused Class12	Unused Class13	Unused Class14	Unused Class15	Allocation Factor
Base Allocation																	
Base - All	$1,986,568	$651,213	$420,977	$107,074	$0	$74,274	$234,241	$4,695	$0	$15,514	$478,580	$0	$0	$0	$0	$0	(BASE-ALL)
Base - Retail Only	594,327	259,323	167,640	42,638	0	29,577	93,278	1,870	0	0	0	0	0	0	0	0	(BASE-Retail)
Base - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-Wholesale)
Base - Inside Retail	10,287	5,681	3,672	934	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-InRetail)
Base - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-OutRetail)
Total Base Allocation	$2,591,182	$916,217	$592,290	$150,646	$0	$103,850	$327,519	$6,565	$0	$15,514	$478,580	$0	$0	$0	$0	$0	
Extra-Capacity																	
Extra-Capacity - Peak-Day ALL	$1,196,607	$429,697	$130,340	$109,702	$22,685	$49,083	$80,949	$4,067	$8,507	$7,663	$353,913	$0	$0	$0	$0	$0	(XCAP-PD-ALL)
Extra-Capacity - Peak-Day ALL Retail	256,447	131,965	40,029	33,691	6,967	15,074	24,860	1,249	2,613	0	0	0	0	0	0	0	(XCAP-PD-Retail)
Extra-Capacity - Peak-Day ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-Wholesale)
Extra-Capacity - Peak-Day ALL Inside Retail	7,698	4,777	1,449	1,220	252	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-InRetail)
Extra-Capacity - Peak-Day ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-OutRetail)
Extra-Capacity - Peak-Hour ALL	32,396	17,316	3,939	5,581	413	1,979	2,529	188	177	272	0	0	0	0	0	0	(XCAP-PH-ALL)
Extra-Capacity - Peak-Hour ALL Retail	586,998	316,423	71,974	101,988	7,550	36,171	46,216	3,440	3,236	0	0	0	0	0	0	0	(XCAP-PH-Retail)
Extra-Capacity - Peak-Hour ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-Wholesale)
Extra-Capacity - Peak-Hour ALL Inside Retail	40	26	6	8	1	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-InRetail)
Extra-Capacity - Peak-Hour ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-OutRetail)
Total Extra-Capacity	$2,080,186	$900,204	$247,736	$252,190	$37,868	$102,308	$154,555	$8,944	$14,532	$7,936	$353,913	$0	$0	$0	$0	$0	
Customer Related																	
Actual Customer - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(AC-ALL)
Actual Customer - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Retail)
Actual Customer - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Wholesale)
Actual Customer - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-InRetail)
Actual Customer - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(AC-OutRetail)
Capacity - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-ALL)
Capacity - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Retail)
Capacity - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Wholesale)
Capacity - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-InRetail)
Capacity - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-OutRetail)
Maintenance - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-ALL)
Maintenance - Retail Only	461,327	263,262	99,672	9,991	16,127	43,592	23,887	600	4,197	0	0	0	0	0	0	0	(WCMS-Retail)
Maintenance - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-Wholesale)
Maintenance - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-InRetail)
Maintenance - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-OutRetail)
Meter Reading - All	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-ALL)
Meter Reading - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Retail)
Meter Reading - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Wholesale)
Meter Reading - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-InRetail)
Meter Reading - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-OutRetail)
Total Customer Related	$461,327	$263,262	$99,672	$9,991	$16,127	$43,592	$23,887	$600	$4,197	$0	$0	$0	$0	$0	$0	$0	
Public Fire Protection Related																	
Public Fire - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(FP-ALL)
Public Fire - Retail Only	231,810	103,732	105,061	0	0	14,147	8,870	0	0	0	0	0	0	0	0	0	(FP-Retail)
Public Fire - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-Wholesale)
Public Fire - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-InRetail)
Public Fire - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(FP-OutRetail)
Total Public Fire Protection Related	$231,810	$103,732	$105,061	$0	$0	$14,147	$8,870	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Revenue Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(RR)
Pumping Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(PUMP)
Direct Assignment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(DA)
Net Annual Deprciation Expense	**$5,364,504**	**$2,183,416**	**$1,044,758**	**$412,827**	**$53,995**	**$263,897**	**$514,830**	**$16,109**	**$18,729**	**$23,449**	**$832,493**	**$0**	**$0**	**$0**	**$0**	**$0**	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 2B / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Expenses																									
Work Order and Fee Expense	**000**																								
Hydrant Device Expense	01-000-5805-00	$17,425	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fee Project Expense	01-000-5900-00	312,625	0	312,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Installations Expense	01-000-5910-00	422,300	0	422,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Air Release Valve Expense	01-000-5920-00	61,500	24,404	6,423	0	80	0	14,894	2,766	0	56	0	1,145	7,888	0	11	0	0	0	0	0	0	0	0	0
Large SVC Con Expense	01-000-5930-00	3,075	1,220	321	0	4	0	745	138	0	3	0	57	394	0	1	0	0	0	0	0	0	0	0	0
Bulk Water Sales Expense	01-000-5955-00	18,450	18,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Purchase Price Variance	01-000-5960-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stock (Inventory) Sales Cost of Goods Sold	01-000-5965-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Work Order and Fee Expense		$835,375	$44,074	$741,670	$0	$84	$0	$15,638	$2,905	$0	$59	$0	$1,202	$8,283	$0	$11	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply																									
Source of Supply - Supervision	**100**																								
Labor Expense - Reg	01-100-6420-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Source of Supply - Supervision		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Rogue River Intake	**110**																								
Contract Services	01-110-6200-00	$4,500	$4,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance - General Liability	01-110-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Finance Manager	01-110-6420-00	24,490	24,490	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-110-6490-00	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nonstock Material Expense	01-110-6560-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense - Finance Manager	01-110-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Rogue River Intake		$29,490	29,490	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Source of Supply = Rogue Watershed Management	**111**																								
Contract Services	01-111-6200-00	$49,500	$49,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Grants/Partnerships/Donations	01-111-6370-00	40,000	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-111-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-111-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-111-6490-00	8,000	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-111-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-111-6770-00	9,000	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-111-6810-00	2,570	2,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Master Support	01-111-6860-00	35,500	35,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply = Rogue Watershed Management		$144,570	$144,570	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Rogue Watershed Measurement	**112**																								
Labor Expense - Reg	01-112-6420-00	$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-112-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Rogue Watershed Measurement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - BBS Patrol House and Grounds	**120**																								
Contract Services	01-120-6200-00	$6,663	$6,663	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equipment Expense	01-120-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Protection	01-120-6320-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-120-6385-00	1,277	1,277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-120-6420-00	142,153	142,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-120-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-120-6490-00	6,000	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-120-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Propane	01-120-6650-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-120-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-120-6810-00	5,895	5,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - BBS Patrol House and Grounds		$161,987	$161,987	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Big Butte Springs Watershed	**121**																								
Contract Services	01-121-6200-00	$16,000	$16,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fire Protection	01-121-6320-00	42,000	42,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Reduction	01-121-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-121-6385-00	5,683	5,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-121-6420-00	294,456	294,456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-121-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-121-6490-00	8,200	8,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-121-6540-00	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Tax	01-121-6660-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-121-6770-00	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-121-6810-00	7,256	7,256	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Big Butte Springs Watershed		$377,594	$377,594	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Willow Lake Reservoir	**122**																								
Contract Services	01-122-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-122-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-122-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-122-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-122-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-122-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Willow Lake Reservoir		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Source of Supply - Forest Stand Improvements	**124**																								
Contract Services	01-124-6200-00	$612,000	$612,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fuel Reduction	01-124-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-124-6420-00	102,115	102,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-124-6490-00	2,100	2,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Timber Tax Expense	01-124-6777-00	7,000	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-124-6810-00	971	971	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Source of Supply - Forest Stand Improvements		$724,185	$724,185	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Source of Supply		$1,437,826	$1,437,826	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 2B / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Supply Pumping																									
Supply Pumping - Rogue River Intake	**210**																								
Contract Services	01-210-6200-00	$10,000	$5,505	$0	$0	$0	$0	$4,495	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-210-6280-00	240,000	240,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-210-6385-00	2,365	1,302	0	0	0	0	1,063	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-210-6420-00	31,608	17,400	0	0	0	0	14,208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-210-6490-00	2,500	1,376	0	0	0	0	1,124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-210-6810-00	628	346	0	0	0	0	282	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Rogue River Intake		$287,101	$265,929	$0	$0	$0	$0	$21,172	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Duff High Service	**211**																								
Contract Services	01-211-6200-00	$20,000	$20,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-211-6280-00	485,000	485,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-211-6420-00	30,638	10,630	0	0	0	0	8,647	0	0	0	0	11,361	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-211-6490-00	5,000	1,735	0	0	0	0	1,411	0	0	0	0	1,854	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-211-6810-00	142	49	0	0	0	0	40	0	0	0	0	53	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Duff High Service		$540,781	$517,414	$0	$0	$0	$0	$10,099	$0	$0	$0	$0	$13,267	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - BBS Intakes	**220**																								
Contract Services	01-220-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance - Property	01-220-6385-00	2,043	709	0	0	0	0	577	0	0	0	0	757	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense	01-220-6420-00	5,747	1,994	0	0	0	0	1,622	0	0	0	0	2,131	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-220-6810-00	125	43	0	0	0	0	35	0	0	0	0	46	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - BBS Intakes		$7,915	$2,746	$0	$0	$0	$0	$2,234	$0	$0	$0	$0	$2,935	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Rancheria Pumps	**230**																								
Contract Services	01-230-6200-00	$1,025	$564	$0	$0	$0	$0	$461	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-230-6280-00	6,500	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-230-6385-00	148	148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense	01-230-6420-00	2,017	2,017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-230-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-230-6490-00	513	513	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Propane	01-230-6650-00	1,025	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-230-6810-00	227	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Rancheria Pumps		$11,454	$10,993	$0	$0	$0	$0	$461	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Conrad Control Station	**240**																								
Contract Services	01-240-6200-00	$1,100	$606	$0	$0	$0	$0	$494	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-240-6280-00	40,950	40,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-240-6385-00	1,235	680	0	0	0	0	555	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-240-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-240-6420-00	46,269	25,471	0	0	0	0	20,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-240-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-240-6490-00	3,000	1,651	0	0	0	0	1,349	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-240-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-240-6730-00	550	303	0	0	0	0	247	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicles	01-240-6810-00	4,127	2,272	0	0	0	0	1,855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-240-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Conrad Control Station		$97,231	$71,933	$0	$0	$0	$0	$25,298	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Martin Control Station	**241**																								
Contract Services	01-241-6200-00	$2,500	$1,376	$0	$0	$0	$0	$1,124	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-241-6280-00	40,950	40,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-241-6385-00	1,040	573	0	0	0	0	468	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-241-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-241-6420-00	46,269	25,471	0	0	0	0	20,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-241-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-241-6490-00	1,000	550	0	0	0	0	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-241-6730-00	1,500	826	0	0	0	0	674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-241-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-241-6810-00	1,487	819	0	0	0	0	669	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-241-6820-00	500	275	0	0	0	0	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Assets	01-241-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Martin Control Station		$95,247	$70,840	$0	$0	$0	$0	$24,407	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Rossanley Control Station	**242**																								
Contract Services	01-242-6200-00	$3,000	$1,651	$0	$0	$0	$0	$1,349	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-242-6280-00	33,100	33,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-242-6385-00	1,163	640	0	0	0	0	523	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-242-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-242-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-242-6420-00	46,269	25,471	0	0	0	0	20,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-242-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-242-6490-00	1,500	826	0	0	0	0	674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-242-6730-00	500	275	0	0	0	0	225	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-242-6810-00	1,887	1,039	0	0	0	0	848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-242-6820-00	150	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Supply Pumping - Rossanley Control Station		$87,570	$63,153	$0	$0	$0	$0	$24,417	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supply Pumping - Roxy Ann Tower	**243**																								
Internet	01-243-6400-00	$10,800	$5,945	$0	$0	$0	$0	$4,855	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Supply Pumping - Roxy Ann Tower		$10,800	$5,945	$0	$0	$0	$0	$4,855	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Supply Pumping		$1,138,099	$1,008,954	$0	$0	$0	$0	$112,942	$0	$0	$0	$0	$16,202	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total	Base					Extra-Capacity										Actual Customer					Capacity		
		Expenses	All	Retail Only	Wholesale	Inside Retail	Outside Retail	Extra-Capacity Peak-Day All	Extra-Cap. Peak-Day Retail	Extra-Cap. Peak-Day Wholesale	Extra-Cap. Peak-Day Inside Retail	Extra-Cap. Peak-Day Outside Retail	Extra-Capacity Peak-Hour All	Extra-Cap. Peak-Hour Retail	Extra-Cap. Peak-Hour Wholesale	Extra-Cap. Peak-Hour Inside Retail	Extra-Cap. Peak-Hour Outside Retail	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other
		FY 27/28	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Purification																									
Purification - Water Quality and Compliance	**301**																								
Contract Services	01-301-6200-00	$5,500	$5,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equipment Expense	01-301-6310-00	5,500	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-301-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lab and Testing Supplies	01-301-6415-00	4,000	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-301-6420-00	402,159	402,159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-301-6421-00	1,921	1,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-301-6490-00	2,500	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-301-6715-00	4,500	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-301-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-301-6810-00	25,625	25,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Chemical	01-301-6830-00	23,000	23,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Investigative	01-301-6840-00	28,500	28,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Microbiological	01-301-6850-00	30,500	30,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Water Quality and Compliance		$533,705	$533,705	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Corrosion Study	**305**																								
Contract Services	01-305-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Freight Expense	01-305-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-305-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lab and Testing Supplies	01-305-6415-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-305-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-305-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-305-6715-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-305-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Analysis - Investigative	01-305-6840-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Water Quality and Compliance		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Rogue River (Duff Water Treatment Plant)	**310**																								
Chemicals - Carbon Dioxide	01-310-6090-00	$66,500	$66,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Chlorine	01-310-6100-00	170,000	170,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Coagulants	01-310-6110-00	198,000	198,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Other	01-310-6130-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Polymers	01-310-6150-00	28,000	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Sodium Hydroxide	01-310-6160-00	135,000	135,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-310-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Expense	01-310-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-310-6200-00	35,000	19,300	0	0	0	0	15,700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-310-6312-00	48,000	26,469	0	0	0	0	21,531	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Filter Media Expense	01-310-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-310-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garbage	01-310-6345-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-310-6385-00	41,097	22,662	0	0	0	0	18,435	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-310-6420-00	1,809,198	997,642	0	0	0	0	811,555	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-310-6421-00	60,641	33,439	0	0	0	0	27,202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-310-6490-00	60,000	33,086	0	0	0	0	26,914	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-310-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repair Expense	01-310-6675-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment/Expense	01-310-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	01-310-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer	01-310-6688-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hardware Maintenance	01-310-6715-00	75,000	41,357	0	0	0	0	33,643	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-310-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-310-6770-00	40,000	22,057	0	0	0	0	17,943	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-310-6810-00	6,715	3,703	0	0	0	0	3,012	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-310-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Rogue River (Duff Water Treatment Plant)		$2,773,151	$1,797,215	$0	$0	$0	$0	$975,936	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Ozone (Duff Water Treatment Plant - Rogue River)	**311**																								
Chemicals - Oxygen	01-311-6140-00	$85,500	$85,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-311-6200-00	13,500	7,444	0	0	0	0	6,056	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-311-6280-00	81,500	81,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-311-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-311-6420-00	31,177	17,192	0	0	0	0	13,985	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-311-6490-00	22,500	12,407	0	0	0	0	10,093	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-311-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-311-6810-00	2,657	1,465	0	0	0	0	1,192	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Ozone (Duff Water Treatment Plant - Rogue River)		$236,834	$205,508	$0	$0	$0	$0	$31,326	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Duff Building and Grounds	**312**																								
Contract Services	01-312-6200-00	$45,000	$24,814	$0	$0	$0	$0	$20,186	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-312-6312-00	1,000	551	0	0	0	0	449	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garbage	01-312-6345-00	2,500	1,379	0	0	0	0	1,121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-312-6385-00	41,315	22,782	0	0	0	0	18,533	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Janitorial	01-312-6410-00	6,500	3,584	0	0	0	0	2,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-312-6420-00	64,752	35,706	0	0	0	0	29,046	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-312-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-312-6490-00	15,000	8,271	0	0	0	0	6,729	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-312-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	01-312-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sewer	01-312-6688-00	500	276	0	0	0	0	224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-312-6750-00	6,000	3,309	0	0	0	0	2,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-312-6810-00	3,317	1,829	0	0	0	0	1,488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-312-6820-00	500	276	0	0	0	0	224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Duff Building and Grounds		$186,383	$102,777	$0	$0	$0	$0	$83,606	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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Exhibit 2B / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Purification - Duff Equipment	**313**																									
Contract Services	01-313-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Filter Media Expense	01-313-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-313-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-313-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-313-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-313-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-313-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-313-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Duff Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purification - Big Butte Springs	**320**																									
Chemicals - Chlorine	01-320-6100-00	$115,000	$115,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Other	01-320-6130-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Sodium Hydroxide	01-320-6160-00	$370,000	$370,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Computer Hardware Purchase	01-320-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-320-6200-00	5,125	5,125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-320-6280-00	47,895	47,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment Expense	01-320-6310-00	6,663	3,674	0	0	0	0	2,989	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-320-6385-00	2,916	1,608	0	0	0	0	1,308	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-320-6400-00	13,140	7,246	0	0	0	0	5,894	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-320-6420-00	162,327	89,511	0	0	0	0	72,815	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-320-6421-00	2,890	1,594	0	0	0	0	1,297	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-320-6490-00	9,000	4,963	0	0	0	0	4,037	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-320-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Propane	01-320-6650-00	7,688	4,239	0	0	0	0	3,448	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-320-6750-00	4,100	2,261	0	0	0	0	1,839	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-320-6810-00	8,770	4,836	0	0	0	0	3,934	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Purification - Big Butte Springs		$755,513	$657,952	$0	$0	$0	$0	$97,561	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Purification		$4,485,586	$3,297,157	$0	$0	$0	$0	$1,188,429	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission																										
Transmission - Roads (Big Butte Springs Transmission Line Roads)	**401**																									
Equipment Expense	01-401-6310-00	$11,500	$6,341	$0	$0	$0	$0	$5,159	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-401-6420-00	2,121	1,169	0	0	0	0	951	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-401-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-401-6490-00	3,800	2,095	0	0	0	0	1,705	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-401-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-401-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Roads (Big Butte Springs Transmission Line Roads)		$17,421	$9,606	$0	$0	$0	$0	$7,814	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Big Butte Springs Line # 1	**421**																									
Contract Services	01-421-6200-00	$3,000	$1,654	$0	$0	$0	$0	$1,346	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-421-6420-00	117,119	64,583	0	0	0	0	52,536	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-421-6421-00	4,891	2,697	0	0	0	0	2,194	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-421-6490-00	8,000	4,411	0	0	0	0	3,589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-421-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-421-6810-00	19,988	11,022	0	0	0	0	8,966	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Big Butte Springs Line # 1		$152,998	$84,367	$0	$0	$0	$0	$68,630	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Big Butte Springs Line # 2	**422**																									
Contract Services	01-422-6200-00	$2,500	$1,379	$0	$0	$0	$0	$1,121	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-422-6420-00	111,552	61,513	0	0	0	0	50,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-422-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-422-6490-00	8,000	4,411	0	0	0	0	3,589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-422-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-422-6810-00	6,597	3,638	0	0	0	0	2,959	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Big Butte Springs Line # 2		$128,649	$70,941	$0	$0	$0	$0	$57,708	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer: All (AC-ALL)	Actual Customer: Retail Only (AC-Retail)	Actual Customer: Wholesale (AC-Wholesale)	Actual Customer: Inside Retail (AC-InRetail)	Actual Customer: Outside Retail (AC-OutRetail)	Capacity: All (WCA-ALL)	Capacity: Retail Only (WCA-Retail)	Capacity: Districts/ Other (WCA-Wholesale)
Transmission - Cathodic Protection BBS1/BBS2	**423**																								
Contract Services	01-423-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-423-6280-00	6,500	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-423-6420-00	99,924	55,101	0	0	0	0	44,823	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-423-6421-00	1,512	834	0	0	0	0	678	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-423-6490-00	4,750	2,619	0	0	0	0	2,131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-423-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-423-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-423-6810-00	2,759	1,522	0	0	0	0	1,238	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Cathodic Protection BBS2/BBS2		$115,446	$66,576	$0	$0	$0	$0	$48,870	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)	**440**																								
Chemicals - Dechlorination	01-440-6120-00	$150	$83	$0	$0	$0	$0	$67	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-440-6200-00	1,500	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-440-6280-00	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-440-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-440-6385-00	96	53	0	0	0	0	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-440-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-440-6420-00	44,312	24,435	0	0	0	0	19,877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-440-6421-00	7,563	4,170	0	0	0	0	3,393	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-440-6490-00	5,750	3,171	0	0	0	0	2,579	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-440-6810-00	3,742	2,064	0	0	0	0	1,679	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-440-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)		$66,114	$38,475	$0	$0	$0	$0	$27,638	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transmission - Pressure Control Stations (Nichols Gap - Big Butte Spring	**441**																								
Contract Services	01-441-6200-00	$500	$276	$0	$0	$0	$0	$224	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance - General Liability	01-441-6385-00	237	131	0	0	0	0	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-441-6420-00	40,826	22,513	0	0	0	0	18,313	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-441-6421-00	7,563	4,170	0	0	0	0	3,393	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-441-6490-00	500	276	0	0	0	0	224	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-441-6810-00	4,095	2,258	0	0	0	0	1,837	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs)		$53,721	$29,623	$0	$0	$0	$0	$24,098	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Transmission		$534,347	$299,588	$0	$0	$0	$0	$234,759	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping																									
Distribution Pumping - Miscellaneous/Other	**500**																								
Contract Services	01-500-6200-00	$41,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-500-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-500-6420-00	170,539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-500-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-500-6490-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-500-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-500-6810-00	10,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Miscellaneous/Other		$227,289	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Angelcrest	**570**																								
Contract Services	01-570-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-570-6280-00	26,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-570-6385-00	136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-570-6420-00	28,583	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-570-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-570-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-570-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-570-6810-00	1,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-570-6820-00	1,575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Angelcrest		$63,658	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Archer	**572**																								
Contract Services	01-572-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-572-6280-00	26,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-572-6385-00	1,207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet	01-572-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-572-6420-00	29,839	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-572-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-572-6490-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-572-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-572-6730-00	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-572-6810-00	1,427	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-572-6820-00	525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Archer		$68,886	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses	Base: All	Base: Retail Only	Base: Wholesale	Base: Inside Retail	Base: Outside Retail	Extra-Capacity: Extra-Capacity Peak-Day All	Extra-Capacity: Extra-Cap. Peak-Day Retail	Extra-Capacity: Extra-Cap. Peak-Day Wholesale	Extra-Capacity: Extra-Cap. Peak-Day Inside Retail	Extra-Capacity: Extra-Cap. Peak-Day Outside Retail	Extra-Capacity: Extra-Capacity Peak-Hour All	Extra-Capacity: Extra-Cap. Peak-Hour Retail	Extra-Capacity: Extra-Cap. Peak-Hour Wholesale	Extra-Capacity: Extra-Cap. Peak-Hour Inside Retail	Extra-Capacity: Extra-Cap. Peak-Hour Outside Retail	Actual Customer: All	Actual Customer: Retail Only	Actual Customer: Wholesale	Actual Customer: Inside Retail	Actual Customer: Outside Retail	Capacity: All	Capacity: Retail Only	Capacity: Districts/ Other
		FY 27/28	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Distribution Pumping - Barneburg	**574**																								
Contract Services	01-574-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-574-6280-00	14,175	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-574-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-574-6385-00	323	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-574-6420-00	17,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-574-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-574-6490-00	1,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-574-6730-00	1,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-574-6810-00	891	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-574-6820-00	$1,400	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Pumping - Barneburg		$39,930	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Brookdale	**576**																								
Contract Services	01-576-6200-00	$4,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-576-6280-00	69,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-576-6385-00	1,108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-576-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-576-6420-00	24,496	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-576-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-576-6490-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-576-6730-00	550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-576-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-576-6810-00	2,007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-576-6820-00	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-576-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Brookdale		$105,283	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Hillcrest Pumpstation	**578**																								
Contract Services	01-578-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-578-6280-00	37,275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-578-6385-00	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-578-6420-00	17,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-578-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-578-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-578-6730-00	525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-578-6810-00	558	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-578-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Hillcrest Pumpstation		$61,030	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Lone Pine	**580**																								
Contract Services	01-580-6200-00	$3,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-580-6280-00	73,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-580-6385-00	906	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-580-6420-00	28,579	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-580-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-580-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-580-6730-00	1,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-580-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-580-6810-00	5,822	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-580-6820-00	525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Lone Pine		$116,894	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Pierce Heights #2	**582**																								
Contract Service Expense	01-582-6200-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-582-6280-00	12,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-582-6385-00	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-582-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-582-6420-00	10,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-582-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-582-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-582-6810-00	446	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Pierce Heights #2		$26,397	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution Pumping - Stanford	**584**																								
Contract Services	01-584-6200-00	$5,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-584-6280-00	61,425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-584-6385-00	174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-584-6420-00	25,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-584-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-584-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-584-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-584-6810-00	1,318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-584-6820-00	1,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distibution Pumping - Stanford		$97,690	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
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Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Distribution Pumping - Stardust	**586**																								
Contract Services	01-586-6200-00	$6,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Electricity	01-586-6280-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-586-6385-00	194	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-586-6420-00	10,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-586-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-586-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-586-6730-00	675	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-586-6810-00	652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Expense	01-586-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Pumping - Stardust		$32,739	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution Pumping		$839,796	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution																									
Distribution - Pot Holing	**640**																								
Contract Services Expense	01-640-6200-00	$10,250	$6,868	$3,383	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	01-640-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-640-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense	01-640-6420-00	12,379	8,294	4,085	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-640-6490-00	5,250	3,518	1,733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-640-6810-00	5,581	3,739	1,842	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Pot Holing		$33,460	$22,418	$11,042	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Service Center Control Equipment	641																								
Contract Services	01-641-6200-00	12,500	8,375	4,125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-641-6420-00	203,628	136,431	67,197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-641-6421-00	59,202	39,665	19,537	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-641-6490-00	6,500	4,355	2,145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-641-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-641-6690-00	4,500	3,015	1,485	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-641-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-641-6715-00	7,500	5,025	2,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-641-6750-00	3,500	2,345	1,155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-641-6810-00	1,972	1,321	651	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Service Center Control Equipment		$299,302	$200,532	$98,770	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Service Lines	**642**																								
Chemicals - Other	01-642-6130-00	$500	$0	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Computer Hardware Purchase	01-642-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-642-6200-00	40,000	0	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-642-6312-00	3,750	0	3,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-642-6403-00	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-642-6420-00	327,903	0	327,903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-642-6421-00	56,405	0	56,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-642-6490-00	28,000	0	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-642-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-642-6690-00	2,000	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-642-6770-00	17,000	0	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-642-6810-00	60,702	0	60,702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Service Lines		$586,259	$0	$586,259	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Hydrants	**643**																								
Chemicals - Dichlorination	01-643-6120-00	$1,050	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-643-6200-00	31,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment Expense	01-643-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-643-6312-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-643-6403-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-643-6420-00	336,661	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-643-6421-00	5,314	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-643-6490-00	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-643-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nonstock Expense	01-643-6560-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-643-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-643-6810-00	36,543	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Hydrants		$442,068	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Mains	**644**																								
Chemicals - Chlorine	01-644-6100-00	$2,500	$637	$352	$0	$0	$0	$466	$239	$0	$0	$0	$0	$451	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Chemicals - Dechlorination	01-644-6120-00	3,000	765	422	0	0	0	559	287	0	0	0	0	541	0	0	0	0	0	0	0	0	0	0	0
Chemicals - Other	01-644-6130-00	500	127	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-644-6200-00	75,000	19,118	10,555	0	0	0	13,976	7,173	0	0	0	0	13,518	0	0	0	0	0	0	0	0	0	0	0
Damages	01-644-6215-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees and Permits	01-644-6312-00	3,000	765	422	0	0	0	559	287	0	0	0	0	541	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-644-6403-00	10,500	2,677	1,478	0	0	0	1,957	1,004	0	0	0	0	1,892	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-644-6420-00	250,326	63,811	35,229	0	0	0	46,648	23,941	0	0	0	0	45,117	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-644-6421-00	93,701	23,886	13,187	0	0	0	17,461	8,962	0	0	0	0	16,888	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-644-6490-00	40,000	10,196	5,629	0	0	0	7,454	3,826	0	0	0	0	7,209	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-644-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-644-6690-00	3,750	956	528	0	0	0	699	359	0	0	0	0	676	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-644-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Asset	01-644-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-644-6810-00	70,563	17,987	9,931	0	0	0	13,149	6,749	0	0	0	0	12,718	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Mains		$552,840	$140,925	$77,804	$0	$0	$0	$103,022	$52,873	$0	$0	$0	$0	$99,640	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
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Functionalization and Classification Year 2
Exhibit 2B / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Distribution - Meters	**645**																								
Contract Services	01-645-6200-00	$11,788	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,788	$0
Fees and Permits	01-645-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-645-6385-00	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103	0
Inventory	01-645-6403-00	667,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	667,000	0
Labor Expense - Reg	01-645-6420-00	827,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	827,280	0
Labor Expense - OT/CTE	01-645-6421-00	36,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36,419	0
Materials and Supplies	01-645-6490-00	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,000	0
Miscellaneous	01-645-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-645-6560-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,500	0
Small Tools	01-645-6690-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0
Temporary Labor	01-645-6770-00	32,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,000	0
Vehicle Expense	01-645-6810-00	83,120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83,120	0
Loss on Disposal of Assets	01-645-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Meters		$1,697,210	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,697,210	$0
Distribution - Reservoirs	**646**																								
Chemicals - Dechlorination	01-646-6120-00	$21,450	$1,836	$5,443	$0	$17	$0	$0	$0	$0	$0	$0	$3,873	$10,245	$0	$36	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contract Services	01-646-6200-00	80,000	6,848	20,300	0	63	0	0	0	0	0	0	14,446	38,208	0	135	0	0	0	0	0	0	0	0	0
Electricity	01-646-6280-00	4,800	411	1,218	0	4	0	0	0	0	0	0	867	2,292	0	8	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-646-6385-00	36,927	3,161	9,370	0	29	0	0	0	0	0	0	6,668	17,636	0	62	0	0	0	0	0	0	0	0	0
Internet	01-646-6400-00	10,800	925	2,740	0	8	0	0	0	0	0	0	1,950	5,158	0	18	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-646-6420-00	130,306	11,155	33,065	0	102	0	0	0	0	0	0	23,529	62,234	0	220	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-646-6421-00	25,711	2,201	6,524	0	20	0	0	0	0	0	0	4,643	12,280	0	43	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-646-6490-00	10,500	899	2,664	0	8	0	0	0	0	0	0	1,896	5,015	0	18	0	0	0	0	0	0	0	0	0
Miscellaneous	01-646-6540-00	500	43	127	0	0	0	0	0	0	0	0	90	239	0	1	0	0	0	0	0	0	0	0	0
Small Tools	01-646-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-646-6730-00	10,500	899	2,664	0	8	0	0	0	0	0	0	1,896	5,015	0	18	0	0	0	0	0	0	0	0	0
Temporary Labor	01-646-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-646-6810-00	19,632	1,681	4,982	0	15	0	0	0	0	0	0	3,545	9,376	0	33	0	0	0	0	0	0	0	0	0
Water Expense	01-646-6820-00	5,000	428	1,269	0	4	0	0	0	0	0	0	903	2,388	0	8	0	0	0	0	0	0	0	0	0
Total Distribution - Reservoirs		$356,125	$30,486	$90,366	$0	$279	$0	$0	$0	$0	$0	$0	$64,306	$170,086	$0	$602	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Valves	**647**																								
Contract Services	01-647-6200-00	$75,000	$19,118	$10,555	$0	$0	$0	$13,976	$7,173	$0	$0	$0	$0	$13,518	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fees and Permits	01-647-6312-00	2,100	535	296	0	0	0	391	201	0	0	0	0	378	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-647-6403-00	92,500	23,579	13,018	0	0	0	17,237	8,847	0	0	0	0	16,672	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-647-6420-00	735,805	187,565	103,553	0	0	0	137,118	70,372	0	0	0	0	132,617	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-647-6421-00	50,708	12,926	7,136	0	0	0	9,449	4,850	0	0	0	0	9,139	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-647-6490-00	22,000	5,608	3,096	0	0	0	4,100	2,104	0	0	0	0	3,965	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-647-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-647-6690-00	1,600	408	225	0	0	0	298	153	0	0	0	0	288	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-647-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-647-6810-00	166,206	42,368	23,391	0	0	0	30,973	15,896	0	0	0	0	29,956	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Valves		$1,145,919	$292,108	$161,270	$0	$0	$0	$213,543	$109,595	$0	$0	$0	$0	$206,533	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Sampling Stations	**648**																								
Contract Service Expense	01-648-6200-00	$500	$0	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	01-648-6403-00	500	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-648-6420-00	4,014	0	4,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-648-6490-00	500	0	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-648-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-648-6810-00	689	0	689	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Sampling Stations		$6,203	$0	$6,203	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Cross Connection Control	**650**																								
Contract Services	01-650-6200-00	$205,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	01-650-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-650-6420-00	54,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-650-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-650-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-650-6810-00	4,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Cross Connection Control		$271,175	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Distribution - Fire Services	**651**																								
Inventory	01-651-6403-00	$30,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-651-6420-00	72,465	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT	01-651-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-651-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-651-6810-00	8,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution - Cross Connection Control		$111,665	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Distribution		$5,502,226	$686,470	$1,031,713	$0	$279	$0	$316,565	$162,468	$0	$0	$0	$64,306	$476,259	$0	$602	$0	$0	$0	$0	$0	$0	$0	$1,697,210	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 2B / Functionalization of Expenses

Description		Total	Base					Extra-Capacity										Actual Customer					Capacity		
		Expenses	All	Retail Only	Wholesale	Inside Retail	Outside Retail	Extra-Capacity Peak-Day All	Extra-Cap. Peak-Day Retail	Extra-Cap. Peak-Day Wholesale	Extra-Cap. Peak-Day Inside Retail	Extra-Cap. Peak-Day Outside Retail	Extra-Capacity Peak-Hour All	Extra-Cap. Peak-Hour Retail	Extra-Cap. Peak-Hour Wholesale	Extra-Cap. Peak-Hour Inside Retail	Extra-Cap. Peak-Hour Outside Retail	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other
		FY 27/28	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Administration																									
Rogue River/Duff Water Treatment Plant	**710**																								
Advertising	01-710-6000-00	$7,278	$4,013	$0	$0	$0	$0	$3,264	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Amortization Expense	01-710-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audits and Accounting	01-710-6015-00	18,040	9,948	0	0	0	0	8,092	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	01-710-6030-00	1,025	565	0	0	0	0	460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Board and Commissioner Expense	01-710-6050-00	3,485	1,922	0	0	0	0	1,563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cafeteria Expense	01-710-6065-00	410	226	0	0	0	0	184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cell Phone Expense	01-710-6080-00	2,473	1,364	0	0	0	0	1,109	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-710-6170-00	17,500	9,650	0	0	0	0	7,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Maintenance	01-710-6175-00	29,000	15,991	0	0	0	0	13,009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-710-6200-00	125,050	68,956	0	0	0	0	56,094	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Damages	01-710-6215-00	3,178	1,752	0	0	0	0	1,425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dental Insurance	01-710-6230-00	22,962	12,662	0	0	0	0	10,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Compensation	01-710-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dental Insurance	01-710-6230-001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-710-6245-00	5,740	3,165	0	0	0	0	2,575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues and Subscriptions	01-710-6250-00	6,150	3,391	0	0	0	0	2,759	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Tax	01-710-6325-00	117,502	64,794	0	0	0	0	52,708	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Human Resources Events	01-710-6376-00	1,025	565	0	0	0	0	460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Workers Comp	01-710-6390-00	18,900	10,422	0	0	0	0	8,478	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-710-6395-00	26,240	14,469	0	0	0	0	11,771	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Paid Leave Oregon	01-710-6397-00	6,765	3,730	0	0	0	0	3,035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-710-6400-00	58,000	31,983	0	0	0	0	26,017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Investment Expense	01-710-6405-00	4,203	2,317	0	0	0	0	1,885	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Janitorial	01-710-6410-00	2,050	1,130	0	0	0	0	920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-710-6420-00	1,426,200	786,447	0	0	0	0	639,753	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-710-6421-00	38,591	21,280	0	0	0	0	17,311	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal	01-710-6455-00	10,250	5,652	0	0	0	0	4,598	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Life Insurance	01-710-6460-00	4,182	2,306	0	0	0	0	1,876	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-710-6490-00	1,025	565	0	0	0	0	460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical Insurance	01-710-6520-00	341,975	188,575	0	0	0	0	153,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicare	01-710-6530-00	21,669	11,949	0	0	0	0	9,720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meeting Expense	01-710-6535-00	1,025	565	0	0	0	0	460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-710-6540-00	2,132	1,176	0	0	0	0	956	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Moving and Recruitment Expense	01-710-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Network	01-710-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Occupational Health	01-710-6568-00	3,570	1,969	0	0	0	0	1,601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Equipment	01-710-6570-00	2,050	1,130	0	0	0	0	920	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	01-710-6580-00	1,538	848	0	0	0	0	690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Expense	01-710-6595-00	1,545,227	852,082	0	0	0	0	693,146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PERS Retirement	01-710-6600-00	351,428	193,787	0	0	0	0	157,641	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage	01-710-6620-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing	01-710-6630-00	513	283	0	0	0	0	230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Professional License	01-710-6640-00	3,588	1,978	0	0	0	0	1,609	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-710-6680-00	7,500	4,136	0	0	0	0	3,364	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-710-6685-00	3,588	1,978	0	0	0	0	1,609	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools Expense	01-710-6690-00	1,500	827	0	0	0	0	673	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security	01-710-6700-00	92,654	51,092	0	0	0	0	41,562	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-710-6710-00	3,500	1,930	0	0	0	0	1,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-710-6715-00	138,197	76,206	0	0	0	0	61,991	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-710-6720-00	7,278	4,013	0	0	0	0	3,264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-710-6750-00	2,000	1,103	0	0	0	0	897	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-710-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training	01-710-6780-00	17,425	9,609	0	0	0	0	7,816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travel	01-710-6783-00	1,025	565	0	0	0	0	460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unemployment Expense	01-710-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	01-710-6790-00	4,100	2,261	0	0	0	0	1,839	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vacation/Comp time	01-710-6795-00	16,400	9,043	0	0	0	0	7,357	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Veba	01-710-6805-00	35,782	19,731	0	0	0	0	16,051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-710-6810-00	3,304	1,822	0	0	0	0	1,482	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-710-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-710-6870-00	2,499	1,378	0	0	0	0	1,121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wellness Program	01-710-6890-00	1,025	565	0	0	0	0	460	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-710-8000-00	(1,325,788)	(731,077)	0	0	0	0	(594,711)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overhead Clearing	01-710-8001-00	(3,147,812)	(1,735,792)	0	0	0	0	(1,412,020)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Rogue River/Duff Water Treatment Plant		$96,111	$52,998	$0	$0	$0	$0	$43,113	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Big Butte Springs	**720**																								
Deferred Compensation	01-720-6225-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dental Insurance	01-720-6230-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-720-6245-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll Expense	01-720-6595-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PERS Retirement	01-720-6600-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security	01-720-6700-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-720-8000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overhead Clearing	01-720-8001-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Big Butte Springs		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 2B / Functionalization of Expenses

		Total	Base					Extra-Capacity										Actual Customer					Capacity		
Description		Expenses FY 27/28	All (BASE-ALL)	Retail Only (BASE-Retail)	Wholesale (BASE-Wholesale)	Inside Retail (BASE-InRetail)	Outside Retail (BASE-OutRetail)	Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	All (AC-ALL)	Retail Only (AC-Retail)	Wholesale (AC-Wholesale)	Inside Retail (AC-InRetail)	Outside Retail (AC-OutRetail)	All (WCA-ALL)	Retail Only (WCA-Retail)	Districts/ Other (WCA-Wholesale)
Service Center	**730**																								
Advertising	01-730-6000-00	$12,372	$3,154	$1,741	$0	$0	$0	$2,305	$1,183	$0	$0	$0	$0	$2,230	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Amortization Expense	01-730-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Answering Service	01-730-6010-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audits and Accounting	01-730-6015-00	30,668	7,818	4,316	0	0	0	5,715	2,933	0	0	0	0	5,527	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	01-730-6030-00	1,025	261	144	0	0	0	191	98	0	0	0	0	185	0	0	0	0	0	0	0	0	0	0	0
Board and Commissioner Expense	01-730-6050-00	5,925	1,510	834	0	0	0	1,104	567	0	0	0	0	1,068	0	0	0	0	0	0	0	0	0	0	0
Cafeteria Expense	01-730-6065-00	697	178	98	0	0	0	130	67	0	0	0	0	126	0	0	0	0	0	0	0	0	0	0	0
Cell Phone Expense	01-730-6080-00	17,137	4,368	2,412	0	0	0	3,193	1,639	0	0	0	0	3,089	0	0	0	0	0	0	0	0	0	0	0
City Recorder	01-730-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-730-6170-00	27,500	7,010	3,870	0	0	0	5,125	2,630	0	0	0	0	4,956	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Maintenance	01-730-6175-00	45,000	11,471	6,333	0	0	0	8,386	4,304	0	0	0	0	8,111	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-730-6200-00	212,585	54,190	29,918	0	0	0	39,615	20,331	0	0	0	0	38,315	0	0	0	0	0	0	0	0	0	0	0
Damages	01-730-6215-00	5,402	1,377	760	0	0	0	1,007	517	0	0	0	0	974	0	0	0	0	0	0	0	0	0	0	0
Deferred Compensation	01-730-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dental Insurance	01-730-6230-00	44,979	11,466	6,330	0	0	0	8,382	4,302	0	0	0	0	8,107	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-730-6245-00	9,758	2,487	1,373	0	0	0	1,818	933	0	0	0	0	1,759	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-730-6250-00	10,763	2,743	1,515	0	0	0	2,006	1,029	0	0	0	0	1,940	0	0	0	0	0	0	0	0	0	0	0
Electricity	01-730-6280-00	36,477	9,298	5,134	0	0	0	6,798	3,489	0	0	0	0	6,574	0	0	0	0	0	0	0	0	0	0	0
Equipment Expense	01-730-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fee	01-730-6325-00	199,753	50,920	28,112	0	0	0	37,224	19,104	0	0	0	0	36,002	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-730-6330-00	205	52	29	0	0	0	38	20	0	0	0	0	37	0	0	0	0	0	0	0	0	0	0	0
Garbage	01-730-6345-00	4,500	1,147	633	0	0	0	839	430	0	0	0	0	811	0	0	0	0	0	0	0	0	0	0	0
Human Resources Events	01-730-6376-00	1,743	444	245	0	0	0	325	167	0	0	0	0	314	0	0	0	0	0	0	0	0	0	0	0
Insurance - Property	01-730-6385-00	17,220	4,390	2,423	0	0	0	3,209	1,647	0	0	0	0	3,104	0	0	0	0	0	0	0	0	0	0	0
Insurance - Workers Comp	01-730-6390-00	38,850	9,903	5,468	0	0	0	7,240	3,716	0	0	0	0	7,002	0	0	0	0	0	0	0	0	0	0	0
Insurance - General Liability	01-730-6395-00	44,608	11,371	6,278	0	0	0	8,313	4,266	0	0	0	0	8,040	0	0	0	0	0	0	0	0	0	0	0
Insurance - Paid Leave Oregon	01-730-6397-00	13,735	3,501	1,933	0	0	0	2,560	1,314	0	0	0	0	2,476	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-730-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory	01-730-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory Adjustments	01-730-6404-00	20,500	5,226	2,885	0	0	0	3,820	1,961	0	0	0	0	3,695	0	0	0	0	0	0	0	0	0	0	0
Investment Expense	01-730-6405-00	7,144	1,821	1,005	0	0	0	1,331	683	0	0	0	0	1,288	0	0	0	0	0	0	0	0	0	0	0
Janitorial	01-730-6410-00	42,794	10,909	6,023	0	0	0	7,975	4,093	0	0	0	0	7,713	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-730-6420-00	4,070,110	1,037,519	572,804	0	0	0	758,468	389,263	0	0	0	0	733,571	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-730-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Overhead Applied - Service Center	01-730-6430-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscaping Expense	01-730-6450-00	5,125	1,306	721	0	0	0	955	490	0	0	0	0	924	0	0	0	0	0	0	0	0	0	0	0
Legal	01-730-6455-00	17,425	4,442	2,452	0	0	0	3,247	1,667	0	0	0	0	3,141	0	0	0	0	0	0	0	0	0	0	0
Life Insurance	01-730-6460-00	7,109	1,812	1,000	0	0	0	1,325	680	0	0	0	0	1,281	0	0	0	0	0	0	0	0	0	0	0
Maintenance - Equipment	01-730-6480-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-730-6490-00	24,600	6,271	3,462	0	0	0	4,584	2,353	0	0	0	0	4,434	0	0	0	0	0	0	0	0	0	0	0
Medical Insurance	01-730-6520-00	629,840	160,554	88,640	0	0	0	117,371	60,238	0	0	0	0	113,518	0	0	0	0	0	0	0	0	0	0	0
Medicare	01-730-6530-00	34,440	8,779	4,847	0	0	0	6,418	3,294	0	0	0	0	6,207	0	0	0	0	0	0	0	0	0	0	0
Meeting Expense	01-730-6535-00	1,538	392	216	0	0	0	287	147	0	0	0	0	277	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-730-6540-00	902	230	127	0	0	0	168	86	0	0	0	0	163	0	0	0	0	0	0	0	0	0	0	0
Natural Gas	01-730-6550-00	9,225	2,352	1,298	0	0	0	1,719	882	0	0	0	0	1,663	0	0	0	0	0	0	0	0	0	0	0
Network	01-730-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Obsolescence	01-730-6565-00	1,538	392	216	0	0	0	287	147	0	0	0	0	277	0	0	0	0	0	0	0	0	0	0	0
Occupational Health	01-730-6568-00	5,610	1,430	790	0	0	0	1,045	537	0	0	0	0	1,011	0	0	0	0	0	0	0	0	0	0	0
Office Equipment	01-730-6570-00	2,050	523	289	0	0	0	382	196	0	0	0	0	369	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	01-730-6580-00	3,588	914	505	0	0	0	669	343	0	0	0	0	647	0	0	0	0	0	0	0	0	0	0	0
Payroll Expense	01-730-6595-00	2,311,575	589,248	325,318	0	0	0	430,763	221,078	0	0	0	0	416,623	0	0	0	0	0	0	0	0	0	0	0
PERS Retirement	01-730-6600-00	618,832	157,748	87,091	0	0	0	115,320	59,185	0	0	0	0	111,534	0	0	0	0	0	0	0	0	0	0	0
Personnel Equipment	01-730-6610-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage	01-730-6620-00	513	131	72	0	0	0	96	49	0	0	0	0	92	0	0	0	0	0	0	0	0	0	0	0
Printing	01-730-6630-00	1,500	382	211	0	0	0	280	143	0	0	0	0	270	0	0	0	0	0	0	0	0	0	0	0
Professional License	01-730-6640-00	3,793	967	534	0	0	0	707	363	0	0	0	0	684	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-730-6680-00	16,500	4,206	2,322	0	0	0	3,075	1,578	0	0	0	0	2,974	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-730-6685-00	3,588	914	505	0	0	0	669	343	0	0	0	0	647	0	0	0	0	0	0	0	0	0	0	0
Small Tools Expense	01-730-6690-00	17,500	4,461	2,463	0	0	0	3,261	1,674	0	0	0	0	3,154	0	0	0	0	0	0	0	0	0	0	0
Social Security	01-730-6700-00	147,260	37,538	20,724	0	0	0	27,442	14,084	0	0	0	0	26,541	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-730-6710-00	7,500	1,912	1,056	0	0	0	1,398	717	0	0	0	0	1,352	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-730-6715-00	258,573	65,913	36,390	0	0	0	48,185	24,730	0	0	0	0	46,604	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-730-6720-00	12,372	3,154	1,741	0	0	0	2,305	1,183	0	0	0	0	2,230	0	0	0	0	0	0	0	0	0	0	0
Storm Drain	01-730-6730-00	5,125	1,306	721	0	0	0	955	490	0	0	0	0	924	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-730-6750-00	3,400	867	478	0	0	0	634	325	0	0	0	0	613	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-730-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training	01-730-6780-00	33,825	8,622	4,760	0	0	0	6,303	3,235	0	0	0	0	6,096	0	0	0	0	0	0	0	0	0	0	0
Travel	01-730-6783-00	1,025	261	144	0	0	0	191	98	0	0	0	0	185	0	0	0	0	0	0	0	0	0	0	0
Unemployment Expense	01-730-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	01-730-6790-00	39,000	9,942	5,489	0	0	0	7,268	3,730	0	0	0	0	7,029	0	0	0	0	0	0	0	0	0	0	0
Vacation/Comp time	01-730-6795-00	43,563	11,105	6,131	0	0	0	8,118	4,166	0	0	0	0	7,851	0	0	0	0	0	0	0	0	0	0	0
Veba	01-730-6805-00	56,599	14,428	7,965	0	0	0	10,547	5,413	0	0	0	0	10,201	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-730-6810-00	19,077	4,863	2,685	0	0	0	3,555	1,825	0	0	0	0	3,438	0	0	0	0	0	0	0	0	0	0	0
Safety Program	01-730-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-730-6870-00	4,248	1,083	598	0	0	0	792	406	0	0	0	0	766	0	0	0	0	0	0	0	0	0	0	0
Wellness Program	01-730-6890-00	1,743	444	245	0	0	0	325	167	0	0	0	0	314	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-730-8000-00	(2,075,781)	(529,141)	(292,134)	0	0	0	(386,823)	(198,526)	0	0	0	0	(374,125)	0	0	0	0	0	0	0	0	0	0	0
Overhead Clearing	01-730-8001-00	(6,946,515)	(1,770,749)	(977,613)	0	0	0	(1,294,487)	(664,360)	0	0	0	0	(1,251,995)	0	0	0	0	0	0	0	0	0	0	0
Total Service Center		$249,250	$63,537	$35,078	$0	$0	$0	$46,448	$23,838	$0	$0	$0	$0	$44,923	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base: All (BASE-ALL)	Base: Retail Only (BASE-Retail)	Base: Wholesale (BASE-Wholesale)	Base: Inside Retail (BASE-InRetail)	Base: Outside Retail (BASE-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity: Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity: Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity: Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity: Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity: Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity: Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity: Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity: Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer: All (AC-ALL)	Actual Customer: Retail Only (AC-Retail)	Actual Customer: Wholesale (AC-Wholesale)	Actual Customer: Inside Retail (AC-InRetail)	Actual Customer: Outside Retail (AC-OutRetail)	Capacity: All (WCA-ALL)	Capacity: Retail Only (WCA-Retail)	Capacity: Districts/ Other (WCA-Wholesale)
Total Administration		$345,361	$116,535	$35,078	$0	$0	$0	$89,561	$23,838	$0	$0	$0	$0	$44,923	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Administrative & General																									
Annex	**760**																								
Advertising	01-760-6000-00	$16,738	$8,250	$1,727	$0	$0	$0	$2,112	$186	$0	$0	$0	$111	$530	$0	$1	$0	$0	$0	$0	$0	$0	$0	$1,902	$0
Amortization Expense	01-760-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Audits and Accounting	01-760-6015-00	41,492	20,451	4,280	0	1	0	5,234	461	0	0	0	274	1,313	0	2	0	0	0	0	0	0	0	4,715	0
Bad Debt Expense	01-760-6020-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	01-760-6030-00	7,688	3,789	793	0	0	0	970	85	0	0	0	51	243	0	0	0	0	0	0	0	0	0	874	0
Board/Commissioner Expense	01-760-6050-00	8,016	3,951	827	0	0	0	1,011	89	0	0	0	53	254	0	0	0	0	0	0	0	0	0	911	0
Cash Short	01-760-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cafeteria Expense	01-760-6065-00	943	465	97	0	0	0	119	10	0	0	0	6	30	0	0	0	0	0	0	0	0	0	107	0
Cell Phone Expense	01-760-6080-00	2,390	1,178	247	0	0	0	302	27	0	0	0	16	76	0	0	0	0	0	0	0	0	0	272	0
City Recorder	01-760-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Commissioners Expense	01-760-6165-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Purchase	01-760-6170-00	40,000	19,715	4,126	0	1	0	5,046	444	0	0	0	264	1,266	0	2	0	0	0	0	0	0	0	4,545	0
Computer Hardware Maintenance	01-760-6175-00	63,500	31,298	6,551	0	2	0	8,011	705	0	0	0	420	2,010	0	4	0	0	0	0	0	0	0	7,215	0
Contract Services	01-760-6200-00	287,615	141,760	29,671	0	9	0	36,284	3,193	0	1	0	1,902	9,103	0	16	0	0	0	0	0	0	0	32,681	0
Credit Card Processing Fees	01-760-6213-00	513	253	53	0	0	0	65	6	0	0	0	3	16	0	0	0	0	0	0	0	0	0	58	0
Damages	01-760-6215-00	7,308	3,602	754	0	0	0	922	81	0	0	0	48	231	0	0	0	0	0	0	0	0	0	830	0
Deferred Compensation	01-760-6225-00	15,375	7,578	1,586	0	0	0	1,940	171	0	0	0	102	487	0	1	0	0	0	0	0	0	0	1,747	0
Dental Insurance	01-760-6230-00	53,827	26,530	5,553	0	2	0	6,791	598	0	0	0	356	1,704	0	3	0	0	0	0	0	0	0	6,116	0
Disability Expense	01-760-6245-00	13,202	6,507	1,362	0	0	0	1,665	147	0	0	0	87	418	0	1	0	0	0	0	0	0	0	1,500	0
Disability Expense	01-760-6250-00	26,650	13,135	2,749	0	1	0	3,362	296	0	0	0	176	844	0	1	0	0	0	0	0	0	0	3,028	0
Electricity	01-760-6280-00	46,977	23,154	4,846	0	1	0	5,926	522	0	0	0	311	1,487	0	3	0	0	0	0	0	0	0	5,338	0
Franchise Fee	01-760-6325-00	270,255	68,891	38,034	0	0	0	50,362	25,847	0	0	0	0	48,709	0	0	0	0	0	0	0	0	0	0	0
Freight Expense	01-760-6330-00	308	152	32	0	0	0	39	3	0	0	0	2	10	0	0	0	0	0	0	0	0	0	35	0
Human Resources Events	01-760-6376-00	2,358	1,162	243	0	0	0	297	26	0	0	0	16	75	0	0	0	0	0	0	0	0	0	268	0
Insurance - Property	01-760-6385-00	13,633	6,719	1,406	0	0	0	1,720	151	0	0	0	90	431	0	1	0	0	0	0	0	0	0	1,549	0
Insurance - Workers Comp	01-760-6390-00	21,000	10,351	2,166	0	1	0	2,649	233	0	0	0	139	665	0	1	0	0	0	0	0	0	0	2,386	0
Insurance - General Liability	01-760-6395-00	60,352	29,746	6,226	0	2	0	7,614	670	0	0	0	399	1,910	0	3	0	0	0	0	0	0	0	6,858	0
Insurance - Paid Leave Oregon	01-760-6397-00	18,450	9,094	1,903	0	1	0	2,328	205	0	0	0	122	584	0	1	0	0	0	0	0	0	0	2,096	0
Internet Expense	01-760-6400-00	58,000	28,587	5,983	0	2	0	7,317	644	0	0	0	383	1,836	0	3	0	0	0	0	0	0	0	6,590	0
Investment Expense	01-760-6405-00	9,666	4,764	997	0	0	0	1,219	107	0	0	0	64	306	0	1	0	0	0	0	0	0	0	1,098	0
Janitorial	01-760-6410-00	46,894	23,113	4,838	0	1	0	5,916	521	0	0	0	310	1,484	0	3	0	0	0	0	0	0	0	5,328	0
Labor Expense - Reg	01-760-6420-00	2,870,137	1,414,639	296,087	0	85	0	362,081	31,866	0	9	0	18,977	90,844	0	159	0	0	0	0	0	0	0	326,122	0
Labor Expense - OT/CTE	01-760-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscaping Expense	01-760-6450-00	5,125	2,526	529	0	0	0	647	57	0	0	0	34	162	0	0	0	0	0	0	0	0	0	582	0
Legal	01-760-6455-00	23,575	11,620	2,432	0	1	0	2,974	262	0	0	0	156	746	0	1	0	0	0	0	0	0	0	2,679	0
Life Insurance	01-760-6460-00	9,618	4,741	992	0	0	0	1,213	107	0	0	0	64	304	0	1	0	0	0	0	0	0	0	1,093	0
Management Expense	01-760-6485-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-760-6490-00	1,025	505	106	0	0	0	129	11	0	0	0	7	32	0	0	0	0	0	0	0	0	0	116	0
Meals Expense	01-760-6500-00	1,025	505	106	0	0	0	129	11	0	0	0	7	32	0	0	0	0	0	0	0	0	0	116	0
Medical Insurance	01-760-6520-00	781,119	385,000	80,581	0	23	0	98,542	8,673	0	2	0	5,165	24,723	0	43	0	0	0	0	0	0	0	88,755	0
Medicare	01-760-6530-00	48,701	24,004	5,024	0	1	0	6,144	541	0	0	0	322	1,541	0	3	0	0	0	0	0	0	0	5,534	0
Meeting Expense	01-760-6535-00	5,125	2,526	529	0	0	0	647	57	0	0	0	34	162	0	0	0	0	0	0	0	0	0	582	0
Miscellaneous	01-760-6540-00	1,066	525	110	0	0	0	134	12	0	0	0	7	34	0	0	0	0	0	0	0	0	0	121	0
Moving and Recruitment Expense	01-760-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Natural Gas	01-760-6550-00	10,250	5,052	1,057	0	0	0	1,293	114	0	0	0	68	324	0	1	0	0	0	0	0	0	0	1,165	0
Network	01-760-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Occupational Health	01-760-6568-00	3,570	1,760	368	0	0	0	450	40	0	0	0	24	113	0	0	0	0	0	0	0	0	0	406	0
Office Equipment	01-760-6570-00	3,588	1,768	370	0	0	0	453	40	0	0	0	24	114	0	0	0	0	0	0	0	0	0	408	0
Office Supplies	01-760-6580-00	11,275	5,557	1,163	0	0	0	1,422	125	0	0	0	75	357	0	1	0	0	0	0	0	0	0	1,281	0
Payroll Expense	01-760-6595-00	3,515,129	1,732,544	362,625	0	104	0	443,450	39,027	0	11	0	23,241	111,258	0	195	0	0	0	0	0	0	0	399,410	0
PERS Retirement	01-760-6600-00	860,895	424,320	88,811	0	26	0	108,606	9,558	0	3	0	5,692	27,248	0	48	0	0	0	0	0	0	0	97,820	0
Postage	01-760-6620-00	1,025	505	106	0	0	0	129	11	0	0	0	7	32	0	0	0	0	0	0	0	0	0	116	0
Printing	01-760-6630-00	2,563	1,263	264	0	0	0	323	28	0	0	0	17	81	0	0	0	0	0	0	0	0	0	291	0
Professional License	01-760-6640-00	2,563	1,263	264	0	0	0	323	28	0	0	0	17	81	0	0	0	0	0	0	0	0	0	291	0
Safety Equipment	01-760-6680-00	1,538	758	159	0	0	0	194	17	0	0	0	10	49	0	0	0	0	0	0	0	0	0	175	0
Safety Program	01-760-6685-00	2,563	1,263	264	0	0	0	323	28	0	0	0	17	81	0	0	0	0	0	0	0	0	0	291	0
Social Security	01-760-6700-00	208,237	102,636	21,482	0	6	0	26,270	2,312	0	1	0	1,377	6,591	0	12	0	0	0	0	0	0	0	23,661	0
Software Purchase	01-760-6710-00	5,500	2,711	567	0	0	0	694	61	0	0	0	36	174	0	0	0	0	0	0	0	0	0	625	0
Software Maintenance	01-760-6715-00	336,646	165,927	34,729	0	10	0	42,469	3,738	0	1	0	2,226	10,655	0	19	0	0	0	0	0	0	0	38,252	0
Special Events	01-760-6720-00	16,738	8,250	1,727	0	0	0	2,112	186	0	0	0	111	530	0	1	0	0	0	0	0	0	0	1,902	0
State and Federal Relations	01-760-6729-00	46,125	22,734	4,758	0	1	0	5,819	512	0	0	0	305	1,460	0	3	0	0	0	0	0	0	0	5,241	0
Storm Drain	01-760-6730-00	8,713	4,294	899	0	0	0	1,099	97	0	0	0	58	276	0	0	0	0	0	0	0	0	0	990	0
Telephone	01-760-6750-00	5,100	2,514	526	0	0	0	643	57	0	0	0	34	161	0	0	0	0	0	0	0	0	0	579	0
Temporary Labor	01-760-6770-00	18,963	9,346	1,956	0	1	0	2,392	211	0	0	0	125	600	0	1	0	0	0	0	0	0	0	2,155	0
Training	01-760-6780-00	41,000	20,208	4,230	0	1	0	5,172	455	0	0	0	271	1,298	0	2	0	0	0	0	0	0	0	4,659	0
Travel Expense	01-760-6783-00	3,588	1,768	370	0	0	0	453	40	0	0	0	24	114	0	0	0	0	0	0	0	0	0	408	0
Unemployment Expense	01-760-6785-00	7,175	3,536	740	0	0	0	905	80	0	0	0	47	227	0	0	0	0	0	0	0	0	0	815	0
Uniforms	01-760-6790-00	3,075	1,516	317	0	0	0	388	34	0	0	0	20	97	0	0	0	0	0	0	0	0	0	349	0
Vacation/Comp time	01-760-6795-00	36,900	18,187	3,807	0	1	0	4,655	410	0	0	0	244	1,168	0	2	0	0	0	0	0	0	0	4,193	0
Veba	01-760-6805-00	81,385	40,113	8,396	0	2	0	10,267	904	0	0	0	538	2,576	0	5	0	0	0	0	0	0	0	9,247	0
Vehicle Expense	01-760-6810-00	480	236	49	0	0	0	61	5	0	0	0	3	15	0	0	0	0	0	0	0	0	0	55	0
Water Expense	01-760-6820-00	513	253	53	0	0	0	65	6	0	0	0	3	16	0	0	0	0	0	0	0	0	0	58	0
Website	01-760-6870-00	5,747	2,833	593	0	0	0	725	64	0	0	0	38	182	0	0	0	0	0	0	0	0	0	653	0
Wellness Program	01-760-6890-00	2,358	1,162	243	0	0	0	297	26	0	0	0	16	75	0	0	0	0	0	0	0	0	0	268	0
Gain/Loss on Disposal of Fixed Assets	01-760-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Clearing	01-760-8000-00	(2,994,498)	(1,475,934)	(308,916)	0	(89)	0	(377,770)	(33,247)	0	(9)	0	(19,799)	(94,780)	0	(166)	0	0	0	0	0	0	0	(340,253)	0
Overhead Clearing	01-760-8001-00	(7,128,361)	(3,513,441)	(735,370)	0	(211)	0	(899,275)	(79,144)	0	(21)	0	(47,131)	(225,622)	0	(395)	0	0	0	0	0	0	0	(809,967)	0
Error Account	01-760-9999-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Annex		$0	($64,313)	$10,154	$0	($8)	$0	$16,268	$22,846	$0	($1)	$0	($1,787)	$40,155	$0	($15)	$0	$0	$0	$0	$0	$0	$0	($30,708)	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 2B / Functionalization of Expenses

Description		Total	Base					Extra-Capacity										Actual Customer					Capacity		
		Expenses	All	Retail Only	Wholesale	Inside Retail	Outside Retail	Extra-Capacity Peak-Day All	Extra-Cap. Peak-Day Retail	Extra-Cap. Peak-Day Wholesale	Extra-Cap. Peak-Day Inside Retail	Extra-Cap. Peak-Day Outside Retail	Extra-Capacity Peak-Hour All	Extra-Cap. Peak-Hour Retail	Extra-Cap. Peak-Hour Wholesale	Extra-Cap. Peak-Hour Inside Retail	Extra-Cap. Peak-Hour Outside Retail	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other
		FY 27/28	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Customer Service, Collection and Billing	**761**																								
AR Discounts	01-000-5999-00	$5,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,700	$0	$0	$0	$0	$0	$0	$0
Answering Service	01-761-6010-00	6,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,200	0	0	0	0	0	0	0
Bad Debt Expense	01-761-6020-00	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,000	0	0	0	0	0	0	0
Bank Fees	01-761-6030-00	252,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252,000	0	0	0	0	0	0	0
Bill Processing/Outsource	01-761-6040-00	46,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	46,000	0	0	0	0	0	0	0
Cash Short	01-761-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CCR, Newsletter & Misc. Info	01-761-6070-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,500	0	0	0	0	0	0	0
Computer Hardware Purchase	01-761-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Hardware Maintenance	01-761-6175-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0	0	0	0	0	0	0
Courier Expense	01-761-6210-00	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000	0	0	0	0	0	0	0
Electricity	01-761-6280-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Emergency Payment Assistance	01-761-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Envelopes and Bill Insertion	01-761-6300-00	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,000	0	0	0	0	0	0	0
Internet Expense	01-761-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-761-6420-00	1,331,516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,331,516	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-761-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance - Equipment	01-761-6480-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	0	0	0	0	0	0
Materials and Supplies	01-761-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0
Miscellaneous	01-761-6540-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	0	0	0	0	0	0
Natural Gas	01-761-6550-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Network	01-761-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Equipment	01-761-6570-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage	01-761-6620-00	220,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	220,000	0	0	0	0	0	0	0
Printing	01-761-6630-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	0	0	0	0	0	0	0
Software Maintenance	01-761-6715-00	217,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	217,000	0	0	0	0	0	0	0
Telephone	01-761-6750-00	7,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,200	0	0	0	0	0	0	0
Temporary Labor	01-761-6770-00	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18,000	0	0	0	0	0	0	0
Vehicle Expense	01-761-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website Expense	01-761-6870-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	0	0	0	0	0	0	0
Internet	01-762-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-762-6420-00	893,580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	893,580	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-762-6421-00	17,023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,023	0	0	0	0	0	0	0
Materials and Supplies	01-762-6490-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500	0	0	0	0	0	0	0
Miscellaneous	01-762-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Tax	01-762-6660-00	640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	640	0	0	0	0	0	0	0
Small Tools	01-762-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-762-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-762-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-762-6810-00	63,383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63,383	0	0	0	0	0	0	0
Total Customer Service, Collection and Billing		3,162,243	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,162,243	$0	$0	$0	$0	$0	$0	$0
Engineering, Maps, and Records	**766**																								
Computer Hardware Purchase	01-766-6170-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Computer Hardware Maint.	01-766-6175-00	500	127	70	0	0	0	93	48	0	0	0	0	90	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-766-6200-00	52,000	13,255	7,318	0	0	0	9,690	4,973	0	0	0	0	9,372	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-766-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internet Expense	01-766-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-766-6420-00	838,442	213,729	117,998	0	0	0	156,244	80,188	0	0	0	0	151,115	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-766-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Locate Expense	01-766-6465-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-766-6490-00	3,100	790	436	0	0	0	578	296	0	0	0	0	559	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-766-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	01-766-6580-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recording Fees	01-766-6665-00	525	134	74	0	0	0	98	50	0	0	0	0	95	0	0	0	0	0	0	0	0	0	0	0
Safety Equipment	01-766-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Purchase	01-766-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software Maintenance	01-766-6715-00	13,000	3,314	1,830	0	0	0	2,423	1,243	0	0	0	0	2,343	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-766-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-766-6770-00	13,750	3,505	1,935	0	0	0	2,562	1,315	0	0	0	0	2,478	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-766-6810-00	5,673	1,446	798	0	0	0	1,057	543	0	0	0	0	1,023	0	0	0	0	0	0	0	0	0	0	0
Loss on Disposal of Assets	01-766-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Engineering, Maps, and Records		$926,991	$236,301	$130,459	$0	$0	$0	$172,745	$88,657	$0	$0	$0	$0	$167,075	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Information	**767**																								
Advertising	01-767-6000-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CCR, Newsletter & Misc. Info	01-767-6070-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disability Expense	01-767-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education Programs	01-767-6270-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Emergency Payment Assistance	01-767-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-767-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-767-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-767-6720-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-767-6870-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Public Information		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 2B / Functionalization of Expenses

Description		Total Expenses FY 27/28	Base All (BASE-ALL)	Base Retail Only (BASE-Retail)	Base Wholesale (BASE-Wholesale)	Base Inside Retail (BASE-InRetail)	Base Outside Retail (BASE-OutRetail)	Extra-Capacity Extra-Capacity Peak-Day All (XCAP-PD-ALL)	Extra-Capacity Extra-Cap. Peak-Day Retail (XCAP-PD-Retail)	Extra-Capacity Extra-Cap. Peak-Day Wholesale (XCAP-PD-Wholesale)	Extra-Capacity Extra-Cap. Peak-Day Inside Retail (XCAP-PD-InRetail)	Extra-Capacity Extra-Cap. Peak-Day Outside Retail (XCAP-PD-OutRetail)	Extra-Capacity Extra-Capacity Peak-Hour All (XCAP-PH-ALL)	Extra-Capacity Extra-Cap. Peak-Hour Retail (XCAP-PH-Retail)	Extra-Capacity Extra-Cap. Peak-Hour Wholesale (XCAP-PH-Wholesale)	Extra-Capacity Extra-Cap. Peak-Hour Inside Retail (XCAP-PH-InRetail)	Extra-Capacity Extra-Cap. Peak-Hour Outside Retail (XCAP-PH-OutRetail)	Actual Customer All (AC-ALL)	Actual Customer Retail Only (AC-Retail)	Actual Customer Wholesale (AC-Wholesale)	Actual Customer Inside Retail (AC-InRetail)	Actual Customer Outside Retail (AC-OutRetail)	Capacity All (WCA-ALL)	Capacity Retail Only (WCA-Retail)	Capacity Districts/ Other (WCA-Wholesale)
Water Efficiency	**769**																								
Water Efficiency Grants	01-769-6180-00	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Water Efficiency Incentives	01-769-6190-00	26,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Services	01-769-6200-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dues and Subscriptions	01-769-6250-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants/Partnerships/Donations	01-769-6370-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-769-6420-00	430,020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-769-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-769-6490-00	3,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing	01-769-6630-00	2,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Events	01-769-6720-00	3,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-769-6770-00	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-769-6810-00	4,702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	01-769-6870-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Conservation		$497,921	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inspection and Patrolling (Underground Locates)	**770**																								
Internet Expense	01-770-6400-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Labor Expense - Reg	01-770-6420-00	530,053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - OT/CTE	01-770-6421-00	14,918	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Locate Expense	01-770-6465-00	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-770-6490-00	6,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone	01-770-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Labor	01-770-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-770-6810-00	26,087	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Tools	01-770-6690-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Inspection and Patrolling (Underground Locates)		$597,858	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fleet, Vehicles and Equipment	**800**																								
Contract Services	01-800-6200-00	$36,500	$36,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Gas/Fuel - Equipment	01-800-6350-00	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gas/Fuel - Fleet	01-800-6360-00	120,000	120,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance - Auto & Equipment	01-800-6380-00	28,350	28,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Labor Expense - Reg	01-800-6420-00	74,367	74,367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials and Supplies	01-800-6490-00	85,000	85,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	01-800-6540-00	6,050	6,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Expense	01-800-6810-00	1,942	1,942	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Maintenance	01-800-6815-00	38,750	38,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation Clearing	01-800-8002-00	(950,701)	(950,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Fleet, Vehicles and Equipment		($554,742)	($554,742)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Administrative & General		$4,630,271	(382,754)	140,614	0	(8)	0	189,014	111,503	0	(1)	0	(1,787)	207,230	0	(15)	0	3,162,243	0	0	0	0	0	(30,708)	0
Offset of CS connections and customer installations - Work Order and Fee t		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional Expenditures (Input on Dashboard)		$250,000	0	250,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additional O&M for Master Plan		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		19,998,888																							
Total Operations & Maintenance Expense		$19,998,888	$6,507,852	$2,199,075	$0	$354	$0	$2,146,907	$300,714	$0	$58	$0	$79,923	$736,695	$0	$599	$0	$3,162,243	$0	$0	$0	$0	$0	$1,666,502	$0
Transfers Out																									
Capital Funds																									
Water System Construction Fund		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Future Water Supply and Treatment Plant Fund		600,000	0	600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Main Replacement Fund		312,896	0	312,896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Future Water Right Dev. Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vernal Pool Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Capital Funds		$912,896	**$0**	**$912,896**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Funds																									
Rate Stabilization and Emergency Fund Transfer Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Other Funds		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Funds (-)																									
Rate Stabilization and Emergency Fund Transfer In		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Other Funds (-)		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description	Total Expenses	Base					Extra-Capacity										Actual Customer					Capacity		
		All	Retail Only	Wholesale	Inside Retail	Outside Retail	Extra-Capacity Peak-Day All	Extra-Cap. Peak-Day Retail	Extra-Cap. Peak-Day Wholesale	Extra-Cap. Peak-Day Inside Retail	Extra-Cap. Peak-Day Outside Retail	Extra-Capacity Peak-Hour All	Extra-Cap. Peak-Hour Retail	Extra-Cap. Peak-Hour Wholesale	Extra-Cap. Peak-Hour Inside Retail	Extra-Cap. Peak-Hour Outside Retail	All	Retail Only	Wholesale	Inside Retail	Outside Retail	All	Retail Only	Districts/ Other
	FY 27/28	(BASE-ALL)	(BASE-Retail)	(BASE-Wholesale)	(BASE-InRetail)	(BASE-OutRetail)	(XCAP-PD-ALL)	(XCAP-PD-Retail)	(XCAP-PD-Wholesale)	(XCAP-PD-InRetail)	(XCAP-PD-OutRetail)	(XCAP-PH-ALL)	(XCAP-PH-Retail)	(XCAP-PH-Wholesale)	(XCAP-PH-InRetail)	(XCAP-PH-OutRetail)	(AC-ALL)	(AC-Retail)	(AC-Wholesale)	(AC-InRetail)	(AC-OutRetail)	(WCA-ALL)	(WCA-Retail)	(WCA-Wholesale)
Total Revenue Requirements	**$20,911,784**	**$6,507,852**	**$3,111,971**	**$0**	**$354**	**$0**	**$2,146,907**	**$300,714**	**$0**	**$58**	**$0**	**$79,923**	**$736,695**	**$0**	**$599**	**$0**	**$3,162,243**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,666,502**	**$0**
Less: Miscellaneous Revenues																								
Work Order & Fee Revenue	$600,000	$0	$600,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Charges in Lieu of Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forest Product Revenue	300,000	97,518	44,158	0	7	0	29,329	3,916	0	1	0	1,374	9,609	0	12	0	44,869	0	0	0	0	0	23,513	0
CAWD negative revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grant Revenue	20,000	6,501	2,944	0	0	0	1,955	261	0	0	0	92	641	0	1	0	2,991	0	0	0	0	0	1,568	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	50,000	16,253	7,360	0	1	0	4,888	653	0	0	0	229	1,602	0	2	0	7,478	0	0	0	0	0	3,919	0
Interest Earnings - Water Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Miscellaneous Revenues	$970,000	$120,272	$654,462	$0	$8	$0	$36,173	$4,829	$0	$1	$0	$1,695	$11,851	$0	$14	$0	$55,339	$0	$0	$0	$0	$0	$28,999	$0
NET REVENUE REQUIREMENTS	**$19,941,784**	**$6,387,580**	**$2,457,509**	**$0**	**$346**	**$0**	**$2,110,735**	**$295,885**	**$0**	**$57**	**$0**	**$78,228**	**$724,844**	**$0**	**$584**	**$0**	**$3,106,904**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,637,502**	**$0**

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Maintenance: Inside Retail (WCA-InRetail)	Customer Related: Maintenance: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Expenses																							
Work Order and Fee Expense	**000**																						
Hydrant Device Expense	01-000-5805-00	$17,425	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$17,425	$0	$0	$0	$0	Direct - (FP-InRetail)
Fee Project Expense	01-000-5900-00	312,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Customer Installations Expense	01-000-5910-00	422,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Air Release Valve Expense	01-000-5920-00	61,500	0	0	0	2,237	0	0	0	0	0	0	0	0	0	1,597	0	0	0	0	0	0	Total Plant in Service - Less DA
Large SVC Con Expense	01-000-5930-00	3,075	0	0	0	112	0	0	0	0	0	0	0	0	0	80	0	0	0	0	0	0	Total Plant in Service - Less DA
Bulk Water Sales Expense	01-000-5955-00	18,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Purchase Price Variance	01-000-5960-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Total Plant in Service - Less DA
Stock (Inventory) Sales Cost of Goods Sold	01-000-5965-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Total Plant in Service - Less DA
Total Work Order and Fee Expense		$835,375	$0	$0	$0	$2,348	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,676	$0	$17,425	$0	$0	$0	$0	
Source of Supply																							
Source of Supply - Supervision	**100**																						
Labor Expense - Reg	01-100-6420-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Total Source of Supply - Supervision		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Rogue River Intake	**110**																						
Contract Services	01-110-6200-00	$4,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Insurance - General Liability	01-110-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Finance Manager	01-110-6420-00	24,490	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-110-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Nonstock Material Expense	01-110-6560-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense - Finance Manager	01-110-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Rogue River Intake		$29,490	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Source of Supply = Rogue Watershed Management	**111**																						
Contract Services	01-111-6200-00	$49,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Grants/Partnerships/Donations	01-111-6370-00	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-111-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - OT	01-111-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-111-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Miscellaneous	01-111-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Temporary Labor	01-111-6770-00	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-111-6810-00	2,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Water Master Support	01-111-6860-00	35,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply = Rogue Watershed Management		$144,570	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Rogue Watershed Measurement	**112**																						
Labor Expense - Reg	01-112-6420-00	$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-112-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Rogue Watershed Measurement		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - BBS Patrol House and Grounds	**120**																						
Contract Services	01-120-6200-00	$6,663	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Equipment Expense	01-120-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Fire Protection	01-120-6320-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Insurance - General Liability	01-120-6385-00	1,277	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-120-6420-00	142,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - OT	01-120-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-120-6490-00	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Miscellaneous	01-120-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Propane	01-120-6650-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Telephone	01-120-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-120-6810-00	5,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - BBS Patrol House and Grounds		$161,987	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Big Butte Springs Watershed	**121**																						
Contract Services	01-121-6200-00	$16,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Fire Protection	01-121-6320-00	42,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Fuel Reduction	01-121-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Insurance - Property	01-121-6385-00	5,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-121-6420-00	294,456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - OT	01-121-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-121-6490-00	8,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Miscellaneous	01-121-6540-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Property Tax	01-121-6660-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Temporary Labor	01-121-6770-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-121-6810-00	7,256	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Big Butte Springs Watershed		$377,594	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Willow Lake Reservoir	**122**																						
Contract Services	01-122-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Fees and Permits	01-122-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Insurance - General Liability	01-122-6385-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-122-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-122-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-122-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Willow Lake Reservoir		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Source of Supply - Forest Stand Improvements	**124**																						
Contract Services	01-124-6200-00	$612,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Source of Supply Plant
Fuel Reduction	01-124-6340-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Labor Expense - Reg	01-124-6420-00	102,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Materials and Supplies	01-124-6490-00	2,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Timber Tax Expense	01-124-6777-00	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Vehicle Expense	01-124-6810-00	971	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Source of Supply Plant
Total Source of Supply - Forest Stand Improvements		$724,185	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Source of Supply		$1,437,826	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Supply Pumping																							
Supply Pumping - Rogue River Intake	**210**																						
Contract Services	01-210-6200-00	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-210-6280-00	240,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-210-6385-00	2,365	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-210-6420-00	31,608	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-210-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicle Expense	01-210-6810-00	628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Total Supply Pumping - Rogue River Intake		$287,101	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Duff High Service	**211**																						
Contract Services	01-211-6200-00	$20,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Electricity	01-211-6280-00	485,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-211-6420-00	30,638	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Materials and Supplies	01-211-6490-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Vehicle Expense	01-211-6810-00	142	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Total Supply Pumping - Duff High Service		$540,781	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - BBS Intakes	**220**																						
Contract Services	01-220-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day/Peak Hour - All
Insurance - Property	01-220-6385-00	2,043	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Labor Expense	01-220-6420-00	5,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Vehicle Expense	01-220-6810-00	125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day/Peak Hour - All
Total Supply Pumping - BBS Intakes		$7,915	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Rancheria Pumps	**230**																						
Contract Services	01-230-6200-00	$1,025	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-230-6280-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - Property	01-230-6385-00	148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense	01-230-6420-00	2,017	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - OT	01-230-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Materials and Supplies	01-230-6490-00	513	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Propane	01-230-6650-00	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Expense	01-230-6810-00	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Rancheria Pumps		$11,454	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Conrad Control Station	**240**																						
Contract Services	01-240-6200-00	$1,100	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-240-6280-00	40,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-240-6385-00	1,235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Inventory	01-240-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-240-6420-00	46,269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - OT/CTE	01-240-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-240-6490-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Small Tools	01-240-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Storm Drain	01-240-6730-00	550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicles	01-240-6810-00	4,127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Water Expense	01-240-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Conrad Control Station		$97,231	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Martin Control Station	**241**																						
Contract Services	01-241-6200-00	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-241-6280-00	40,950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-241-6385-00	1,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Internet	01-241-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-241-6420-00	46,269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - OT/CTE	01-241-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-241-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Storm Drain	01-241-6730-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Temporary Labor	01-241-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicle Expense	01-241-6810-00	1,487	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Water Expense	01-241-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Loss on Disposal of Assets	01-241-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Martin Control Station		$95,247	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Rossanley Control Station	**242**																						
Contract Services	01-242-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Electricity	01-242-6280-00	33,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - General Liability	01-242-6385-00	1,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Internet	01-242-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Inventory	01-242-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - Reg	01-242-6420-00	46,269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Labor Expense - OT/CTE	01-242-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Materials and Supplies	01-242-6490-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Storm Drain	01-242-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Vehicle Expense	01-242-6810-00	1,887	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Avg Day/Peak Day - All
Water Expense	01-242-6820-00	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Supply Pumping - Rossanley Control Station		$87,570	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Supply Pumping - Roxy Ann Tower	**243**																						
Internet	01-243-6400-00	$10,800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Avg Day/Peak Day - All
Total Supply Pumping - Roxy Ann Tower		$10,800	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Supply Pumping		$1,138,099	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Purification																							
Purification - Water Quality and Compliance	**301**																						
Contract Services	01-301-6200-00	$5,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Equipment Expense	01-301-6310-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Internet	01-301-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Lab and Testing Supplies	01-301-6415-00	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-301-6420-00	402,159	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - OT	01-301-6421-00	1,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Materials and Supplies	01-301-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Software Maintenance	01-301-6715-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Temporary Labor	01-301-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Expense	01-301-6810-00	25,625	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Water Analysis - Chemical	01-301-6830-00	23,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Water Analysis - Investigative	01-301-6840-00	28,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Water Analysis - Microbiological	01-301-6850-00	30,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Purification - Water Quality and Compliance		$533,705	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Corrosion Study	**305**																						
Contract Services	01-305-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Freight Expense	01-305-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Inventory	01-305-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Lab and Testing Supplies	01-305-6415-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - Reg	01-305-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Materials and Supplies	01-305-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Miscellaneous	01-305-6715-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Vehicle Expense	01-305-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Water Analysis - Investigative	01-305-6840-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Total Purification - Water Quality and Compliance		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Rogue River (Duff Water Treatment Plant)	**310**																						
Chemicals - Carbon Dioxide	01-310-6090-00	$66,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Chemicals - Chlorine	01-310-6100-00	170,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Coagulants	01-310-6110-00	198,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Other	01-310-6130-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Polymers	01-310-6150-00	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Chemicals - Sodium Hydroxide	01-310-6160-00	135,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Computer Hardware Purchase	01-310-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Computer Hardware Expense	01-310-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Contract Services	01-310-6200-00	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Fees and Permits	01-310-6312-00	48,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Filter Media Expense	01-310-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Freight Expense	01-310-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Garbage	01-310-6345-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Property	01-310-6385-00	41,097	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-310-6420-00	1,809,198	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-310-6421-00	60,641	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-310-6490-00	60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Miscellaneous	01-310-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Repair Expense	01-310-6675-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Equipment/Expense	01-310-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Security	01-310-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Sewer	01-310-6688-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Hardware Maintenance	01-310-6715-00	75,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Telephone	01-310-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Temporary Labor	01-310-6770-00	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-310-6810-00	6,715	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Loss on Disposal of Asset	01-310-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Rogue River (Duff Water Treatment Plant)		$2,773,151	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Ozone (Duff Water Treatment Plant - Rogue River)	**311**																						
Chemicals - Oxygen	01-311-6140-00	$85,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Contract Services	01-311-6200-00	13,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Electricity	01-311-6280-00	81,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Freight Expense	01-311-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-311-6420-00	31,177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-311-6490-00	22,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Loss on Disposal of Asset	01-311-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-311-6810-00	2,657	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Ozone (Duff Water Treatment Plant - Rogue River)		$236,834	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Duff Building and Grounds	**312**																						
Contract Services	01-312-6200-00	$45,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Duff
Fees and Permits	01-312-6312-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Garbage	01-312-6345-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Property	01-312-6385-00	41,315	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Janitorial	01-312-6410-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-312-6420-00	64,752	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-312-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-312-6490-00	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Equipment	01-312-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Security	01-312-6684-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Sewer	01-312-6688-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Telephone	01-312-6750-00	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-312-6810-00	3,317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Water Expense	01-312-6820-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Duff Building and Grounds		$186,383	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

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Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Purification - Duff Equipment	**313**																						
Contract Services	01-313-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Duff
Filter Media Expense	01-313-6315-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Freight Expense	01-313-6330-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Inventory	01-313-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-313-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-313-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-313-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Temporary Labor	01-313-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Purification - Duff Equipment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Purification - Big Butte Springs	**320**																						
Chemicals - Chlorine	01-320-6100-00	$115,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Chemicals - Other	01-320-6130-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Chemicals - Sodium Hydroxide	01-320-6160-00	$370,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-ALL)
Computer Hardware Purchase	01-320-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Contract Services	01-320-6200-00	5,125	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Electricity	01-320-6280-00	47,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Equipment Expense	01-320-6310-00	6,663	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Insurance - General Liability	01-320-6385-00	2,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Internet Expense	01-320-6400-00	13,140	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Labor Expense - Reg	01-320-6420-00	162,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Labor Expense - OT/CTE	01-320-6421-00	2,890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Materials and Supplies	01-320-6490-00	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Miscellaneous	01-320-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Propane	01-320-6650-00	7,688	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Telephone	01-320-6750-00	4,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Vehicle Expense	01-320-6810-00	8,770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Total Purification - Big Butte Springs		$755,513	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Purification		$4,485,586	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission																							
Transmission - Roads (Big Butte Springs Transmission Line Roads)	**401**																						
Equipment Expense	01-401-6310-00	$11,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Labor Expense - Reg	01-401-6420-00	2,121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-401-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-401-6490-00	3,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Miscellaneous	01-401-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-401-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Roads (Big Butte Springs Transmission Line Roads)		$17,421	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Big Butte Springs Line # 1	**421**																						
Contract Services	01-421-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Labor Expense - Reg	01-421-6420-00	117,119	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-421-6421-00	4,891	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-421-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Temporary Labor	01-421-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-421-6810-00	19,988	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Big Butte Springs Line # 1		$152,998	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Big Butte Springs Line # 2	**422**																						
Contract Services	01-422-6200-00	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Labor Expense - Reg	01-422-6420-00	111,552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-422-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-422-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Temporary Labor	01-422-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-422-6810-00	6,597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Big Butte Springs Line # 2		$128,649	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

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Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Transmission - Cathodic Protection BBS1/BBS2	**423**																						
Contract Services	01-423-6200-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Electricity	01-423-6280-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-423-6420-00	99,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-423-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-423-6490-00	4,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Miscellaneous	01-423-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Temporary Labor	01-423-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-423-6810-00	2,759	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Cathodic Protection BBS2/BBS2		$115,446	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)	**440**																						
Chemicals - Dechlorination	01-440-6120-00	$150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Contract Services	01-440-6200-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Electricity	01-440-6280-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Fees and Permits	01-440-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Insurance - General Liability	01-440-6385-00	96	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Inventory	01-440-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - Reg	01-440-6420-00	44,312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-440-6421-00	7,563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-440-6490-00	5,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-440-6810-00	3,742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Loss on Disposal of Asset	01-440-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Pressure Control Stations (Coal Mine-Big Butte Springs)		$66,114	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs	**441**																						
Contract Services	01-441-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Transmission
Insurance - General Liability	01-441-6385-00	237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - Reg	01-441-6420-00	40,826	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Labor Expense - OT/CTE	01-441-6421-00	7,563	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Materials and Supplies	01-441-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Vehicle Expense	01-441-6810-00	4,095	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Transmission
Total Transmission - Pressure Control Stations (Nichols Gap - Big Butte Springs)		$53,721	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Total Transmission		$534,347	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution Pumping																							
Distribution Pumping - Miscellaneous/Other	**500**																						
Contract Services	01-500-6200-00	$41,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$41,000	$0	Direct - (PUMP)
Fees and Permits	01-500-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Labor Expense - Reg	01-500-6420-00	170,539	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170,539	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-500-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Materials and Supplies	01-500-6490-00	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,500	0	Direct - (PUMP)
Temporary Labor	01-500-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Vehicle Expense	01-500-6810-00	10,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,250	0	Direct - (PUMP)
Total Distribution Pumping - Miscellaneous/Other		$227,289	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$227,289	$0	
Distribution Pumping - Angelcrest	**570**																						
Contract Services	01-570-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$500	$0	Direct - (PUMP)
Electricity	01-570-6280-00	26,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,775	0	Direct - (PUMP)
Insurance - General Liability	01-570-6385-00	136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	136	0	Direct - (PUMP)
Labor Expense - Reg	01-570-6420-00	28,583	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,583	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-570-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-570-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	0	Direct - (PUMP)
Storm Drain	01-570-6730-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Vehicle Expense	01-570-6810-00	1,576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,576	0	Direct - (PUMP)
Water Expense	01-570-6820-00	1,575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,575	0	Direct - (PUMP)
Total Distribution Pumping - Angelcrest		$63,658	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$63,658	$0	
Distribution Pumping - Archer	**572**																						
Contract Services	01-572-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,000	$0	Direct - (PUMP)
Electricity	01-572-6280-00	26,775	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,775	0	Direct - (PUMP)
Insurance - General Liability	01-572-6385-00	1,207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,207	0	Direct - (PUMP)
Internet	01-572-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Labor Expense - Reg	01-572-6420-00	29,839	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,839	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-572-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-572-6490-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000	0	Direct - (PUMP)
Small Tools	01-572-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Storm Drain	01-572-6730-00	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	600	0	Direct - (PUMP)
Vehicle Expense	01-572-6810-00	1,427	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,427	0	Direct - (PUMP)
Water Expense	01-572-6820-00	525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	525	0	Direct - (PUMP)
Total Distribution Pumping - Archer		$68,886	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$68,886	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
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Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Distribution Pumping - Barneburg	**574**																						
Contract Services	01-574-6200-00	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,000	$0	Direct - (PUMP)
Electricity	01-574-6280-00	14,175	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,175	0	Direct - (PUMP)
Fees and Permits	01-574-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Insurance - General Liability	01-574-6385-00	323	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	323	0	Direct - (PUMP)
Labor Expense - Reg	01-574-6420-00	17,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,430	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-574-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-574-6490-00	1,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,100	0	Direct - (PUMP)
Storm Drain	01-574-6730-00	1,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,100	0	Direct - (PUMP)
Vehicle Expense	01-574-6810-00	891	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	891	0	Direct - (PUMP)
Water Expense	01-574-6820-00	$1,400	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,400	$0	Direct - (PUMP)
Total Distribution Pumping - Barneburg		$39,930	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$39,930	$0	
Distribution Pumping - Brookdale	**576**																						
Contract Services	01-576-6200-00	$4,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,500	$0	Direct - (PUMP)
Electricity	01-576-6280-00	69,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69,010	0	Direct - (PUMP)
Insurance - General Liability	01-576-6385-00	1,108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	0	Direct - (PUMP)
Inventory	01-576-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Labor Expense - Reg	01-576-6420-00	24,496	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,496	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-576-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-576-6490-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	Direct - (PUMP)
Storm Drain	01-576-6730-00	550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	550	0	Direct - (PUMP)
Temporary Labor	01-576-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Vehicle Expense	01-576-6810-00	2,007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,007	0	Direct - (PUMP)
Water Expense	01-576-6820-00	600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	600	0	Direct - (PUMP)
Loss on Disposal of Asset	01-576-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Total Distribution Pumping - Brookdale		$105,283	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$105,283	$0	
Distribution Pumping - Hillcrest Pumpstation	**578**																						
Contract Services	01-578-6200-00	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,000	$0	Direct - (PUMP)
Electricity	01-578-6280-00	37,275	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,275	0	Direct - (PUMP)
Insurance - General Liability	01-578-6385-00	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150	0	Direct - (PUMP)
Labor Expense - Reg	01-578-6420-00	17,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,010	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-578-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-578-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Storm Drain	01-578-6730-00	525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	525	0	Direct - (PUMP)
Vehicle Expense	01-578-6810-00	558	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	558	0	Direct - (PUMP)
Water Expense	01-578-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Total Distribution Pumping - Hillcrest Pumpstation		$61,030	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$61,030	$0	
Distribution Pumping - Lone Pine	**580**																						
Contract Services	01-580-6200-00	$3,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,500	$0	Direct - (PUMP)
Electricity	01-580-6280-00	73,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73,000	0	Direct - (PUMP)
Insurance - General Liability	01-580-6385-00	906	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	906	0	Direct - (PUMP)
Labor Expense - Reg	01-580-6420-00	28,579	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,579	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-580-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-580-6490-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0	Direct - (PUMP)
Storm Drain	01-580-6730-00	1,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,050	0	Direct - (PUMP)
Temporary Labor	01-580-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Vehicle Expense	01-580-6810-00	5,822	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,822	0	Direct - (PUMP)
Water Expense	01-580-6820-00	525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	525	0	Direct - (PUMP)
Total Distribution Pumping - Lone Pine		$116,894	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$116,894	$0	
Distribution Pumping - Pierce Heights #2	**582**																						
Contract Service Expense	01-582-6200-00	$1,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,000	$0	Direct - (PUMP)
Electricity	01-582-6280-00	12,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,400	0	Direct - (PUMP)
Insurance - General Liability	01-582-6385-00	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	333	0	Direct - (PUMP)
Inventory	01-582-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Labor Expense - Reg	01-582-6420-00	10,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,206	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-582-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-582-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	Direct - (PUMP)
Vehicle Expense	01-582-6810-00	446	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	446	0	Direct - (PUMP)
Total Distribution Pumping - Pierce Heights #2		$26,397	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$26,397	$0	
Distribution Pumping - Stanford	**584**																						
Contract Services	01-584-6200-00	$5,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,000	$0	Direct - (PUMP)
Electricity	01-584-6280-00	61,425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61,425	0	Direct - (PUMP)
Insurance - General Liability	01-584-6385-00	174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	174	0	Direct - (PUMP)
Labor Expense - Reg	01-584-6420-00	25,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25,210	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-584-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-584-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Storm Drain	01-584-6730-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	Direct - (PUMP)
Vehicle Expense	01-584-6810-00	1,318	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,318	0	Direct - (PUMP)
Water Expense	01-584-6820-00	1,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,050	0	Direct - (PUMP)
Total Distibution Pumping - Stanford		$97,690	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$97,690	$0	

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Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Distribution Pumping - Stardust	**586**																						
Contract Services	01-586-6200-00	$6,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,500	$0	Direct - (PUMP)
Electricity	01-586-6280-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,500	0	Direct - (PUMP)
Insurance - General Liability	01-586-6385-00	194	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	194	0	Direct - (PUMP)
Labor Expense - Reg	01-586-6420-00	10,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,206	0	Direct - (PUMP)
Labor Expense - OT/CTE	01-586-6421-00	1,512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,512	0	Direct - (PUMP)
Materials and Supplies	01-586-6490-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	0	Direct - (PUMP)
Storm Drain	01-586-6730-00	675	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	675	0	Direct - (PUMP)
Vehicle Expense	01-586-6810-00	652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	652	0	Direct - (PUMP)
Water Expense	01-586-6820-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (PUMP)
Total Distribution Pumping - Stardust		$32,739	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$32,739	$0	
Total Distribution Pumping		$839,796	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$839,796	$0	
Distribution																							
Distribution - Pot Holing	**640**																						
Contract Services Expense	01-640-6200-00	$10,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Control Equipment
Inventory	01-640-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense - OT	01-640-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense	01-640-6420-00	12,379	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Materials and Supplies	01-640-6490-00	5,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Vehicle Expense	01-640-6810-00	5,581	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Total Distribution - Pot Holing		$33,460	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	-
Distribution - Service Center Control Equipment	641																						-
Contract Services	01-641-6200-00	12,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense - Reg	01-641-6420-00	203,628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Labor Expense - OT/CTE	01-641-6421-00	59,202	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Materials and Supplies	01-641-6490-00	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Miscellaneous	01-641-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Small Tools	01-641-6690-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Software Purchase	01-641-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Software Maintenance	01-641-6715-00	7,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Telephone	01-641-6750-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Vehicle Expense	01-641-6810-00	1,972	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Control Equipment
Total Distribution - Service Center Control Equipment		$299,302	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Service Lines	**642**																						
Chemicals - Other	01-642-6130-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Computer Hardware Purchase	01-642-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Contract Services	01-642-6200-00	40,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Fees and Permits	01-642-6312-00	3,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Inventory	01-642-6403-00	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - Reg	01-642-6420-00	327,903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - OT/CTE	01-642-6421-00	56,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Materials and Supplies	01-642-6490-00	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Miscellaneous	01-642-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Small Tools	01-642-6690-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Temporary Labor	01-642-6770-00	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Vehicle Expense	01-642-6810-00	60,702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Total Distribution - Service Lines		$586,259	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Hydrants	**643**																						
Chemicals - Dichlorination	01-643-6120-00	$1,050	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,050	$0	$0	$0	$0	$0	$0	Direct - (FP-Retail)
Contract Services	01-643-6200-00	31,000	0	0	0	0	0	0	0	0	0	0	0	0	0	31,000	0	0	0	0	0	0	Direct - (FP-Retail)
Equipment Expense	01-643-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Fees and Permits	01-643-6312-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	500	0	0	0	0	0	0	Direct - (FP-Retail)
Inventory	01-643-6403-00	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0	0	0	Direct - (FP-Retail)
Labor Expense - Reg	01-643-6420-00	336,661	0	0	0	0	0	0	0	0	0	0	0	0	0	336,661	0	0	0	0	0	0	Direct - (FP-Retail)
Labor Expense - OT/CTE	01-643-6421-00	5,314	0	0	0	0	0	0	0	0	0	0	0	0	0	5,314	0	0	0	0	0	0	Direct - (FP-Retail)
Materials and Supplies	01-643-6490-00	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	16,000	0	0	0	0	0	0	Direct - (FP-Retail)
Miscellaneous	01-643-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Nonstock Expense	01-643-6560-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	5,000	0	0	0	0	0	0	Direct - (FP-Retail)
Temporary Labor	01-643-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Vehicle Expense	01-643-6810-00	36,543	0	0	0	0	0	0	0	0	0	0	0	0	0	36,543	0	0	0	0	0	0	Direct - (FP-Retail)
Total Distribution - Hydrants		$442,068	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$442,068	$0	$0	$0	$0	$0	$0	
Distribution - Mains	**644**																						
Chemicals - Chlorine	01-644-6100-00	$2,500	$0	$0	$0	$207	$0	$0	$0	$0	$0	$0	$0	$0	$0	$148	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Chemicals - Dechlorination	01-644-6120-00	3,000	0	0	0	249	0	0	0	0	0	0	0	0	0	178	0	0	0	0	0	0	As Trans. & Distr. Plant
Chemicals - Other	01-644-6130-00	500	0	0	0	41	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Contract Services	01-644-6200-00	75,000	0	0	0	6,220	0	0	0	0	0	0	0	0	0	4,440	0	0	0	0	0	0	As Trans. & Distr. Plant
Damages	01-644-6215-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Fees and Permits	01-644-6312-00	3,000	0	0	0	249	0	0	0	0	0	0	0	0	0	178	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory	01-644-6403-00	10,500	0	0	0	871	0	0	0	0	0	0	0	0	0	622	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-644-6420-00	250,326	0	0	0	20,759	0	0	0	0	0	0	0	0	0	14,820	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-644-6421-00	93,701	0	0	0	7,771	0	0	0	0	0	0	0	0	0	5,547	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-644-6490-00	40,000	0	0	0	3,317	0	0	0	0	0	0	0	0	0	2,368	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-644-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Small Tools	01-644-6690-00	3,750	0	0	0	311	0	0	0	0	0	0	0	0	0	222	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-644-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Loss on Disposal of Asset	01-644-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-644-6810-00	70,563	0	0	0	5,852	0	0	0	0	0	0	0	0	0	4,177	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Distribution - Mains		$552,840	$0	$0	$0	$45,847	$0	$0	$0	$0	$0	$0	$0	$0	$0	$32,729	$0	$0	$0	$0	$0	$0	

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Description		Total Expenses FY 27/28	Customer Related: Maintenance: Inside Retail (WCA-InRetail)	Customer Related: Maintenance: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Wholesale (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Distribution - Meters	**645**																						
Contract Services	01-645-6200-00	$11,788	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (WCA-Retail)
Fees and Permits	01-645-6312-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Insurance - Property	01-645-6385-00	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Inventory	01-645-6403-00	667,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Labor Expense - Reg	01-645-6420-00	827,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Labor Expense - OT/CTE	01-645-6421-00	36,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Materials and Supplies	01-645-6490-00	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Miscellaneous	01-645-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Miscellaneous	01-645-6560-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Small Tools	01-645-6690-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Temporary Labor	01-645-6770-00	32,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Vehicle Expense	01-645-6810-00	83,120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Loss on Disposal of Assets	01-645-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (WCA-Retail)
Total Distribution - Meters		$1,697,210	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Reservoirs	**646**																						
Chemicals - Dechlorination	01-646-6120-00	$21,450	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Dams & Reservoirs
Contract Services	01-646-6200-00	80,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Electricity	01-646-6280-00	4,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Insurance - General Liability	01-646-6385-00	36,927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Internet	01-646-6400-00	10,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Labor Expense - Reg	01-646-6420-00	130,306	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Labor Expense - OT/CTE	01-646-6421-00	25,711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Materials and Supplies	01-646-6490-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Miscellaneous	01-646-6540-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Small Tools	01-646-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Storm Drain	01-646-6730-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Temporary Labor	01-646-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Vehicle Expense	01-646-6810-00	19,632	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Water Expense	01-646-6820-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Dams & Reservoirs
Total Distribution - Reservoirs		$356,125	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Valves	**647**																						
Contract Services	01-647-6200-00	$75,000	$0	$0	$0	$6,220	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,440	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Fees and Permits	01-647-6312-00	2,100	0	0	0	174	0	0	0	0	0	0	0	0	0	124	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory	01-647-6403-00	92,500	0	0	0	7,671	0	0	0	0	0	0	0	0	0	5,476	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-647-6420-00	735,805	0	0	0	61,020	0	0	0	0	0	0	0	0	0	43,560	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-647-6421-00	50,708	0	0	0	4,205	0	0	0	0	0	0	0	0	0	3,002	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-647-6490-00	22,000	0	0	0	1,824	0	0	0	0	0	0	0	0	0	1,302	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-647-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Small Tools	01-647-6690-00	1,600	0	0	0	133	0	0	0	0	0	0	0	0	0	95	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-647-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-647-6810-00	166,206	0	0	0	13,783	0	0	0	0	0	0	0	0	0	9,840	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Distribution - Valves		$1,145,919	$0	$0	$0	$95,030	$0	$0	$0	$0	$0	$0	$0	$0	$0	$67,840	$0	$0	$0	$0	$0	$0	
Distribution - Sampling Stations	**648**																						
Contract Service Expense	01-648-6200-00	$500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Inventory	01-648-6403-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Labor Expense - Reg	01-648-6420-00	4,014	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Materials and Supplies	01-648-6490-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Temporary Labor	01-648-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Vehicle Expense	01-648-6810-00	689	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Total Distribution - Sampling Stations		$6,203	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Distribution - Cross Connection Control	**650**																						
Contract Services	01-650-6200-00	$205,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$205,000	Direct - (DA)
Inventory	01-650-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Labor Expense - Reg	01-650-6420-00	54,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54,075	Direct - (DA)
Materials and Supplies	01-650-6490-00	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,000	Direct - (DA)
Miscellaneous	01-650-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Vehicle Expense	01-650-6810-00	4,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,100	Direct - (DA)
Total Distribution - Cross Connection Control		$271,175	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$271,175	
Distribution - Fire Services	**651**																						
Inventory	01-651-6403-00	$30,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,000	$0	$0	$0	$0	$0	$0	Direct - (FP-Retail)
Labor Expense - Reg	01-651-6420-00	72,465	0	0	0	0	0	0	0	0	0	0	0	0	0	72,465	0	0	0	0	0	0	Direct - (FP-Retail)
Labor Expense - OT	01-651-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (FP-Retail)
Materials and Supplies	01-651-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	Direct - (FP-Retail)
Vehicle Expense	01-651-6810-00	8,200	0	0	0	0	0	0	0	0	0	0	0	0	0	8,200	0	0	0	0	0	0	Direct - (FP-Retail)
Total Distribution - Cross Connection Control		$111,665	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$111,665	$0	$0	$0	$0	$0	$0	
Total Distribution		$5,502,226	$0	$0	$0	$140,877	$0	$0	$0	$0	$0	$0	$0	$0	$0	$654,301	$0	$0	$0	$0	$0	$271,175	

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Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Maintenance: Inside Retail (WCA-InRetail)	Customer Related: Maintenance: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Administration																							
Rogue River/Duff Water Treatment Plant	**710**																						
Advertising	01-710-6000-00	$7,278	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Duff
Amortization Expense	01-710-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Audits and Accounting	01-710-6015-00	18,040	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Bank Fees	01-710-6030-00	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Board and Commissioner Expense	01-710-6050-00	3,485	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Cafeteria Expense	01-710-6065-00	410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Cell Phone Expense	01-710-6080-00	2,473	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Computer Hardware Purchase	01-710-6170-00	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Computer Hardware Maintenance	01-710-6175-00	29,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Contract Services	01-710-6200-00	125,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Damages	01-710-6215-00	3,178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Dental Insurance	01-710-6230-00	22,962	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Deferred Compensation	01-710-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Dental Insurance	01-710-6230-001	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Disability Expense	01-710-6245-00	5,740	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Dues and Subscriptions	01-710-6250-00	6,150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Franchise Tax	01-710-6325-00	117,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Human Resources Events	01-710-6376-00	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Workers Comp	01-710-6390-00	18,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - General Liability	01-710-6395-00	26,240	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Insurance - Paid Leave Oregon	01-710-6397-00	6,765	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Internet Expense	01-710-6400-00	58,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Investment Expense	01-710-6405-00	4,203	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Janitorial	01-710-6410-00	2,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - Reg	01-710-6420-00	1,426,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Expense - OT/CTE	01-710-6421-00	38,591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Legal	01-710-6455-00	10,250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Life Insurance	01-710-6460-00	4,182	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Materials and Supplies	01-710-6490-00	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Medical Insurance	01-710-6520-00	341,975	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Medicare	01-710-6530-00	21,669	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Meeting Expense	01-710-6535-00	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Miscellaneous	01-710-6540-00	2,132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Moving and Recruitment Expense	01-710-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Network	01-710-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Occupational Health	01-710-6568-00	3,570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Office Equipment	01-710-6570-00	2,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Office Supplies	01-710-6580-00	1,538	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Payroll Expense	01-710-6595-00	1,545,227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
PERS Retirement	01-710-6600-00	351,428	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Postage	01-710-6620-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Printing	01-710-6630-00	513	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Professional License	01-710-6640-00	3,588	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Equipment	01-710-6680-00	7,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Program	01-710-6685-00	3,588	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Small Tools Expense	01-710-6690-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Social Security	01-710-6700-00	92,654	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Software Purchase	01-710-6710-00	3,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Software Maintenance	01-710-6715-00	138,197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Special Events	01-710-6720-00	7,278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Telephone	01-710-6750-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Temporary Labor	01-710-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Training	01-710-6780-00	17,425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Travel	01-710-6783-00	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Unemployment Expense	01-710-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Uniforms	01-710-6790-00	4,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vacation/Comp time	01-710-6795-00	16,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Veba	01-710-6805-00	35,782	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Vehicle Expense	01-710-6810-00	3,304	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Safety Program	01-710-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Website	01-710-6870-00	2,499	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Wellness Program	01-710-6890-00	1,025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Labor Clearing	01-710-8000-00	(1,325,788)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Overhead Clearing	01-710-8001-00	(3,147,812)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Duff
Total Rogue River/Duff Water Treatment Plant		$96,111	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Big Butte Springs	**720**																						
Deferred Compensation	01-720-6225-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Treatment - Big Butte
Dental Insurance	01-720-6230-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Disability Expense	01-720-6245-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Payroll Expense	01-720-6595-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
PERS Retirement	01-720-6600-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Social Security	01-720-6700-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Labor Clearing	01-720-8000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Overhead Clearing	01-720-8001-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Treatment - Big Butte
Total Big Butte Springs		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Service Center	**730**																						
Advertising	01-730-6000-00	$12,372	$0	$0	$0	$1,026	$0	$0	$0	$0	$0	$0	$0	$0	$0	$732	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Amortization Expense	01-730-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Answering Service	01-730-6010-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Audits and Accounting	01-730-6015-00	30,668	0	0	0	2,543	0	0	0	0	0	0	0	0	0	1,816	0	0	0	0	0	0	As Trans. & Distr. Plant
Bank Fees	01-730-6030-00	1,025	0	0	0	85	0	0	0	0	0	0	0	0	0	61	0	0	0	0	0	0	As Trans. & Distr. Plant
Board and Commissioner Expense	01-730-6050-00	5,925	0	0	0	491	0	0	0	0	0	0	0	0	0	351	0	0	0	0	0	0	As Trans. & Distr. Plant
Cafeteria Expense	01-730-6065-00	697	0	0	0	58	0	0	0	0	0	0	0	0	0	41	0	0	0	0	0	0	As Trans. & Distr. Plant
Cell Phone Expense	01-730-6080-00	17,137	0	0	0	1,421	0	0	0	0	0	0	0	0	0	1,015	0	0	0	0	0	0	As Trans. & Distr. Plant
City Recorder	01-730-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Computer Hardware Purchase	01-730-6170-00	27,500	0	0	0	2,281	0	0	0	0	0	0	0	0	0	1,628	0	0	0	0	0	0	As Trans. & Distr. Plant
Computer Hardware Maintenance	01-730-6175-00	45,000	0	0	0	3,732	0	0	0	0	0	0	0	0	0	2,664	0	0	0	0	0	0	As Trans. & Distr. Plant
Contract Services	01-730-6200-00	212,585	0	0	0	17,630	0	0	0	0	0	0	0	0	0	12,585	0	0	0	0	0	0	As Trans. & Distr. Plant
Damages	01-730-6215-00	5,402	0	0	0	448	0	0	0	0	0	0	0	0	0	320	0	0	0	0	0	0	As Trans. & Distr. Plant
Deferred Compensation	01-730-6225-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Dental Insurance	01-730-6230-00	44,979	0	0	0	3,730	0	0	0	0	0	0	0	0	0	2,663	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-730-6245-00	9,758	0	0	0	809	0	0	0	0	0	0	0	0	0	578	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-730-6250-00	10,763	0	0	0	893	0	0	0	0	0	0	0	0	0	637	0	0	0	0	0	0	As Trans. & Distr. Plant
Electricity	01-730-6280-00	36,477	0	0	0	3,025	0	0	0	0	0	0	0	0	0	2,159	0	0	0	0	0	0	As Trans. & Distr. Plant
Equipment Expense	01-730-6310-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Franchise Fee	01-730-6325-00	199,753	0	0	0	16,565	0	0	0	0	0	0	0	0	0	11,826	0	0	0	0	0	0	As Trans. & Distr. Plant
Freight Expense	01-730-6330-00	205	0	0	0	17	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	As Trans. & Distr. Plant
Garbage	01-730-6345-00	4,500	0	0	0	373	0	0	0	0	0	0	0	0	0	266	0	0	0	0	0	0	As Trans. & Distr. Plant
Human Resources Events	01-730-6376-00	1,743	0	0	0	145	0	0	0	0	0	0	0	0	0	103	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - Property	01-730-6385-00	17,220	0	0	0	1,428	0	0	0	0	0	0	0	0	0	1,019	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - Workers Comp	01-730-6390-00	38,850	0	0	0	3,222	0	0	0	0	0	0	0	0	0	2,300	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - General Liability	01-730-6395-00	44,608	0	0	0	3,699	0	0	0	0	0	0	0	0	0	2,641	0	0	0	0	0	0	As Trans. & Distr. Plant
Insurance - Paid Leave Oregon	01-730-6397-00	13,735	0	0	0	1,139	0	0	0	0	0	0	0	0	0	813	0	0	0	0	0	0	As Trans. & Distr. Plant
Internet Expense	01-730-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory	01-730-6403-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Inventory Adjustments	01-730-6404-00	20,500	0	0	0	1,700	0	0	0	0	0	0	0	0	0	1,214	0	0	0	0	0	0	As Trans. & Distr. Plant
Investment Expense	01-730-6405-00	7,144	0	0	0	592	0	0	0	0	0	0	0	0	0	423	0	0	0	0	0	0	As Trans. & Distr. Plant
Janitorial	01-730-6410-00	42,794	0	0	0	3,549	0	0	0	0	0	0	0	0	0	2,533	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-730-6420-00	4,070,110	0	0	0	337,531	0	0	0	0	0	0	0	0	0	240,955	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-730-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Overhead Applied - Service Center	01-730-6430-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Landscaping Expense	01-730-6450-00	5,125	0	0	0	425	0	0	0	0	0	0	0	0	0	303	0	0	0	0	0	0	As Trans. & Distr. Plant
Legal	01-730-6455-00	17,425	0	0	0	1,445	0	0	0	0	0	0	0	0	0	1,032	0	0	0	0	0	0	As Trans. & Distr. Plant
Life Insurance	01-730-6460-00	7,109	0	0	0	590	0	0	0	0	0	0	0	0	0	421	0	0	0	0	0	0	As Trans. & Distr. Plant
Maintenance - Equipment	01-730-6480-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-730-6490-00	24,600	0	0	0	2,040	0	0	0	0	0	0	0	0	0	1,456	0	0	0	0	0	0	As Trans. & Distr. Plant
Medical Insurance	01-730-6520-00	629,840	0	0	0	52,232	0	0	0	0	0	0	0	0	0	37,287	0	0	0	0	0	0	As Trans. & Distr. Plant
Medicare	01-730-6530-00	34,440	0	0	0	2,856	0	0	0	0	0	0	0	0	0	2,039	0	0	0	0	0	0	As Trans. & Distr. Plant
Meeting Expense	01-730-6535-00	1,538	0	0	0	128	0	0	0	0	0	0	0	0	0	91	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-730-6540-00	902	0	0	0	75	0	0	0	0	0	0	0	0	0	53	0	0	0	0	0	0	As Trans. & Distr. Plant
Natural Gas	01-730-6550-00	9,225	0	0	0	765	0	0	0	0	0	0	0	0	0	546	0	0	0	0	0	0	As Trans. & Distr. Plant
Network	01-730-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Obsolescence	01-730-6565-00	1,538	0	0	0	128	0	0	0	0	0	0	0	0	0	91	0	0	0	0	0	0	As Trans. & Distr. Plant
Occupational Health	01-730-6568-00	5,610	0	0	0	465	0	0	0	0	0	0	0	0	0	332	0	0	0	0	0	0	As Trans. & Distr. Plant
Office Equipment	01-730-6570-00	2,050	0	0	0	170	0	0	0	0	0	0	0	0	0	121	0	0	0	0	0	0	As Trans. & Distr. Plant
Office Supplies	01-730-6580-00	3,588	0	0	0	298	0	0	0	0	0	0	0	0	0	212	0	0	0	0	0	0	As Trans. & Distr. Plant
Payroll Expense	01-730-6595-00	2,311,575	0	0	0	191,697	0	0	0	0	0	0	0	0	0	136,848	0	0	0	0	0	0	As Trans. & Distr. Plant
PERS Retirement	01-730-6600-00	618,832	0	0	0	51,319	0	0	0	0	0	0	0	0	0	36,635	0	0	0	0	0	0	As Trans. & Distr. Plant
Personnel Equipment	01-730-6610-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Postage	01-730-6620-00	513	0	0	0	43	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Printing	01-730-6630-00	1,500	0	0	0	124	0	0	0	0	0	0	0	0	0	89	0	0	0	0	0	0	As Trans. & Distr. Plant
Professional License	01-730-6640-00	3,793	0	0	0	315	0	0	0	0	0	0	0	0	0	225	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Equipment	01-730-6680-00	16,500	0	0	0	1,368	0	0	0	0	0	0	0	0	0	977	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Program	01-730-6685-00	3,588	0	0	0	298	0	0	0	0	0	0	0	0	0	212	0	0	0	0	0	0	As Trans. & Distr. Plant
Small Tools Expense	01-730-6690-00	17,500	0	0	0	1,451	0	0	0	0	0	0	0	0	0	1,036	0	0	0	0	0	0	As Trans. & Distr. Plant
Social Security	01-730-6700-00	147,260	0	0	0	12,212	0	0	0	0	0	0	0	0	0	8,718	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Purchase	01-730-6710-00	7,500	0	0	0	622	0	0	0	0	0	0	0	0	0	444	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Maintenance	01-730-6715-00	258,573	0	0	0	21,443	0	0	0	0	0	0	0	0	0	15,308	0	0	0	0	0	0	As Trans. & Distr. Plant
Special Events	01-730-6720-00	12,372	0	0	0	1,026	0	0	0	0	0	0	0	0	0	732	0	0	0	0	0	0	As Trans. & Distr. Plant
Storm Drain	01-730-6730-00	5,125	0	0	0	425	0	0	0	0	0	0	0	0	0	303	0	0	0	0	0	0	As Trans. & Distr. Plant
Telephone	01-730-6750-00	3,400	0	0	0	282	0	0	0	0	0	0	0	0	0	201	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-730-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Training	01-730-6780-00	33,825	0	0	0	2,805	0	0	0	0	0	0	0	0	0	2,002	0	0	0	0	0	0	As Trans. & Distr. Plant
Travel	01-730-6783-00	1,025	0	0	0	85	0	0	0	0	0	0	0	0	0	61	0	0	0	0	0	0	As Trans. & Distr. Plant
Unemployment Expense	01-730-6785-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Uniforms	01-730-6790-00	39,000	0	0	0	3,234	0	0	0	0	0	0	0	0	0	2,309	0	0	0	0	0	0	As Trans. & Distr. Plant
Vacation/Comp time	01-730-6795-00	43,563	0	0	0	3,613	0	0	0	0	0	0	0	0	0	2,579	0	0	0	0	0	0	As Trans. & Distr. Plant
Veba	01-730-6805-00	56,599	0	0	0	4,694	0	0	0	0	0	0	0	0	0	3,351	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-730-6810-00	19,077	0	0	0	1,582	0	0	0	0	0	0	0	0	0	1,129	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Program	01-730-6885-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Website	01-730-6870-00	4,248	0	0	0	352	0	0	0	0	0	0	0	0	0	251	0	0	0	0	0	0	As Trans. & Distr. Plant
Wellness Program	01-730-6890-00	1,743	0	0	0	145	0	0	0	0	0	0	0	0	0	103	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Clearing	01-730-8000-00	(2,075,781)	0	0	0	(172,143)	0	0	0	0	0	0	0	0	0	(122,888)	0	0	0	0	0	0	As Trans. & Distr. Plant
Overhead Clearing	01-730-8001-00	(6,946,515)	0	0	0	(576,069)	0	0	0	0	0	0	0	0	0	(411,241)	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Service Center		$249,250	$0	$0	$0	$20,670	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,756	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Total Administration		$345,361	$0	$0	$0	$20,670	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,756	$0	$0	$0	$0	$0	$0	
Administrative & General																							
Annex	**760**																						
Advertising	01-760-6000-00	$16,738	$0	$0	$0	$163	$0	$0	$0	$0	$0	$0	$0	$0	$0	$793	$0	$14	$0	$0	$951	$0	O&M before Admin less DA
Amortization Expense	01-760-6005-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Audits and Accounting	01-760-6015-00	41,492	0	0	0	404	0	0	0	0	0	0	0	0	0	1,966	0	34	0	0	2,356	0	O&M before Admin less DA
Bad Debt Expense	01-760-6020-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Bank Fees	01-760-6030-00	7,688	0	0	0	75	0	0	0	0	0	0	0	0	0	364	0	6	0	0	437	0	O&M before Admin less DA
Board/Commissioner Expense	01-760-6050-00	8,016	0	0	0	78	0	0	0	0	0	0	0	0	0	380	0	7	0	0	455	0	O&M before Admin less DA
Cash Short	01-760-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Cafeteria Expense	01-760-6065-00	943	0	0	0	9	0	0	0	0	0	0	0	0	0	45	0	1	0	0	54	0	O&M before Admin less DA
Cell Phone Expense	01-760-6080-00	2,390	0	0	0	23	0	0	0	0	0	0	0	0	0	113	0	2	0	0	136	0	O&M before Admin less DA
City Recorder	01-760-6155-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Commissioners Expense	01-760-6165-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Computer Hardware Purchase	01-760-6170-00	40,000	0	0	0	389	0	0	0	0	0	0	0	0	0	1,896	0	33	0	0	2,271	0	O&M before Admin less DA
Computer Hardware Maintenance	01-760-6175-00	63,500	0	0	0	618	0	0	0	0	0	0	0	0	0	3,009	0	52	0	0	3,606	0	O&M before Admin less DA
Contract Services	01-760-6200-00	287,615	0	0	0	2,798	0	0	0	0	0	0	0	0	0	13,630	0	235	0	0	16,333	0	O&M before Admin less DA
Credit Card Processing Fees	01-760-6213-00	513	0	0	0	5	0	0	0	0	0	0	0	0	0	24	0	0	0	0	29	0	O&M before Admin less DA
Damages	01-760-6215-00	7,308	0	0	0	71	0	0	0	0	0	0	0	0	0	346	0	6	0	0	415	0	O&M before Admin less DA
Deferred Compensation	01-760-6225-00	15,375	0	0	0	150	0	0	0	0	0	0	0	0	0	729	0	13	0	0	873	0	O&M before Admin less DA
Dental Insurance	01-760-6230-00	53,827	0	0	0	524	0	0	0	0	0	0	0	0	0	2,551	0	44	0	0	3,057	0	O&M before Admin less DA
Disability Expense	01-760-6245-00	13,202	0	0	0	128	0	0	0	0	0	0	0	0	0	626	0	11	0	0	750	0	O&M before Admin less DA
Disability Expense	01-760-6250-00	26,650	0	0	0	259	0	0	0	0	0	0	0	0	0	1,263	0	22	0	0	1,513	0	O&M before Admin less DA
Electricity	01-760-6280-00	46,977	0	0	0	457	0	0	0	0	0	0	0	0	0	2,226	0	38	0	0	2,668	0	O&M before Admin less DA
Franchise Fee	01-760-6325-00	270,255	0	0	0	22,412	0	0	0	0	0	0	0	0	0	15,999	0	0	0	0	0	0	As Trans. & Distr. Plant
Freight Expense	01-760-6330-00	308	0	0	0	3	0	0	0	0	0	0	0	0	0	15	0	0	0	0	17	0	O&M before Admin less DA
Human Resources Events	01-760-6376-00	2,358	0	0	0	23	0	0	0	0	0	0	0	0	0	112	0	2	0	0	134	0	O&M before Admin less DA
Insurance - Property	01-760-6385-00	13,633	0	0	0	133	0	0	0	0	0	0	0	0	0	646	0	11	0	0	774	0	O&M before Admin less DA
Insurance - Workers Comp	01-760-6390-00	21,000	0	0	0	204	0	0	0	0	0	0	0	0	0	995	0	17	0	0	1,193	0	O&M before Admin less DA
Insurance - General Liability	01-760-6395-00	60,352	0	0	0	587	0	0	0	0	0	0	0	0	0	2,860	0	49	0	0	3,427	0	O&M before Admin less DA
Insurance - Paid Leave Oregon	01-760-6397-00	18,450	0	0	0	180	0	0	0	0	0	0	0	0	0	874	0	15	0	0	1,048	0	O&M before Admin less DA
Internet Expense	01-760-6400-00	58,000	0	0	0	564	0	0	0	0	0	0	0	0	0	2,749	0	47	0	0	3,294	0	O&M before Admin less DA
Investment Expense	01-760-6405-00	9,666	0	0	0	94	0	0	0	0	0	0	0	0	0	458	0	8	0	0	549	0	O&M before Admin less DA
Janitorial	01-760-6410-00	46,894	0	0	0	456	0	0	0	0	0	0	0	0	0	2,222	0	38	0	0	2,663	0	O&M before Admin less DA
Labor Expense - Reg	01-760-6420-00	2,870,137	0	0	0	27,925	0	0	0	0	0	0	0	0	0	136,013	0	2,346	0	0	162,985	0	O&M before Admin less DA
Labor Expense - OT/CTE	01-760-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Landscaping Expense	01-760-6450-00	5,125	0	0	0	50	0	0	0	0	0	0	0	0	0	243	0	4	0	0	291	0	O&M before Admin less DA
Legal	01-760-6455-00	23,575	0	0	0	229	0	0	0	0	0	0	0	0	0	1,117	0	19	0	0	1,339	0	O&M before Admin less DA
Life Insurance	01-760-6460-00	9,618	0	0	0	94	0	0	0	0	0	0	0	0	0	456	0	8	0	0	546	0	O&M before Admin less DA
Management Expense	01-760-6485-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Materials and Supplies	01-760-6490-00	1,025	0	0	0	10	0	0	0	0	0	0	0	0	0	49	0	1	0	0	58	0	O&M before Admin less DA
Meals Expense	01-760-6500-00	1,025	0	0	0	10	0	0	0	0	0	0	0	0	0	49	0	1	0	0	58	0	O&M before Admin less DA
Medical Insurance	01-760-6520-00	781,119	0	0	0	7,600	0	0	0	0	0	0	0	0	0	37,017	0	638	0	0	44,357	0	O&M before Admin less DA
Medicare	01-760-6530-00	48,701	0	0	0	474	0	0	0	0	0	0	0	0	0	2,308	0	40	0	0	2,766	0	O&M before Admin less DA
Meeting Expense	01-760-6535-00	5,125	0	0	0	50	0	0	0	0	0	0	0	0	0	243	0	4	0	0	291	0	O&M before Admin less DA
Miscellaneous	01-760-6540-00	1,066	0	0	0	10	0	0	0	0	0	0	0	0	0	51	0	1	0	0	61	0	O&M before Admin less DA
Moving and Recruitment Expense	01-760-6545-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Natural Gas	01-760-6550-00	10,250	0	0	0	100	0	0	0	0	0	0	0	0	0	486	0	8	0	0	582	0	O&M before Admin less DA
Network	01-760-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Occupational Health	01-760-6568-00	3,570	0	0	0	35	0	0	0	0	0	0	0	0	0	169	0	3	0	0	203	0	O&M before Admin less DA
Office Equipment	01-760-6570-00	3,588	0	0	0	35	0	0	0	0	0	0	0	0	0	170	0	3	0	0	204	0	O&M before Admin less DA
Office Supplies	01-760-6580-00	11,275	0	0	0	110	0	0	0	0	0	0	0	0	0	534	0	9	0	0	640	0	O&M before Admin less DA
Payroll Expense	01-760-6595-00	3,515,129	0	0	0	34,201	0	0	0	0	0	0	0	0	0	166,579	0	2,873	0	0	199,612	0	O&M before Admin less DA
PERS Retirement	01-760-6600-00	860,895	0	0	0	8,376	0	0	0	0	0	0	0	0	0	40,797	0	704	0	0	48,887	0	O&M before Admin less DA
Postage	01-760-6620-00	1,025	0	0	0	10	0	0	0	0	0	0	0	0	0	49	0	1	0	0	58	0	O&M before Admin less DA
Printing	01-760-6630-00	2,563	0	0	0	25	0	0	0	0	0	0	0	0	0	121	0	2	0	0	146	0	O&M before Admin less DA
Professional License	01-760-6640-00	2,563	0	0	0	25	0	0	0	0	0	0	0	0	0	121	0	2	0	0	146	0	O&M before Admin less DA
Safety Equipment	01-760-6680-00	1,538	0	0	0	15	0	0	0	0	0	0	0	0	0	73	0	1	0	0	87	0	O&M before Admin less DA
Safety Program	01-760-6685-00	2,563	0	0	0	25	0	0	0	0	0	0	0	0	0	121	0	2	0	0	146	0	O&M before Admin less DA
Social Security	01-760-6700-00	208,237	0	0	0	2,026	0	0	0	0	0	0	0	0	0	9,868	0	170	0	0	11,825	0	O&M before Admin less DA
Software Purchase	01-760-6710-00	5,500	0	0	0	54	0	0	0	0	0	0	0	0	0	261	0	4	0	0	312	0	O&M before Admin less DA
Software Maintenance	01-760-6715-00	336,646	0	0	0	3,275	0	0	0	0	0	0	0	0	0	15,953	0	275	0	0	19,117	0	O&M before Admin less DA
Special Events	01-760-6720-00	16,738	0	0	0	163	0	0	0	0	0	0	0	0	0	793	0	14	0	0	951	0	O&M before Admin less DA
State and Federal Relations	01-760-6729-00	46,125	0	0	0	449	0	0	0	0	0	0	0	0	0	2,186	0	38	0	0	2,619	0	O&M before Admin less DA
Storm Drain	01-760-6730-00	8,713	0	0	0	85	0	0	0	0	0	0	0	0	0	413	0	7	0	0	495	0	O&M before Admin less DA
Telephone	01-760-6750-00	5,100	0	0	0	50	0	0	0	0	0	0	0	0	0	242	0	4	0	0	290	0	O&M before Admin less DA
Temporary Labor	01-760-6770-00	18,963	0	0	0	184	0	0	0	0	0	0	0	0	0	899	0	15	0	0	1,077	0	O&M before Admin less DA
Training	01-760-6780-00	41,000	0	0	0	399	0	0	0	0	0	0	0	0	0	1,943	0	34	0	0	2,328	0	O&M before Admin less DA
Travel Expense	01-760-6783-00	3,588	0	0	0	35	0	0	0	0	0	0	0	0	0	170	0	3	0	0	204	0	O&M before Admin less DA
Unemployment Expense	01-760-6785-00	7,175	0	0	0	70	0	0	0	0	0	0	0	0	0	340	0	6	0	0	407	0	O&M before Admin less DA
Uniforms	01-760-6790-00	3,075	0	0	0	30	0	0	0	0	0	0	0	0	0	146	0	3	0	0	175	0	O&M before Admin less DA
Vacation/Comp time	01-760-6795-00	36,900	0	0	0	359	0	0	0	0	0	0	0	0	0	1,749	0	30	0	0	2,095	0	O&M before Admin less DA
Veba	01-760-6805-00	81,385	0	0	0	792	0	0	0	0	0	0	0	0	0	3,857	0	67	0	0	4,622	0	O&M before Admin less DA
Vehicle Expense	01-760-6810-00	480	0	0	0	5	0	0	0	0	0	0	0	0	0	23	0	0	0	0	27	0	O&M before Admin less DA
Water Expense	01-760-6820-00	513	0	0	0	5	0	0	0	0	0	0	0	0	0	24	0	0	0	0	29	0	O&M before Admin less DA
Website	01-760-6870-00	5,747	0	0	0	56	0	0	0	0	0	0	0	0	0	272	0	5	0	0	326	0	O&M before Admin less DA
Wellness Program	01-760-6890-00	2,358	0	0	0	23	0	0	0	0	0	0	0	0	0	112	0	2	0	0	134	0	O&M before Admin less DA
Gain/Loss on Disposal of Fixed Assets	01-760-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Labor Clearing	01-760-8000-00	(2,994,498)	0	0	0	(29,135)	0	0	0	0	0	0	0	0	0	(141,907)	0	(2,447)	0	0	(170,047)	0	O&M before Admin less DA
Overhead Clearing	01-760-8001-00	(7,128,361)	0	0	0	(69,356)	0	0	0	0	0	0	0	0	0	(337,807)	0	(5,826)	0	0	(404,794)	0	O&M before Admin less DA
Error Account	01-760-9999-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	O&M before Admin less DA
Total Annex		$0	$0	$0	$0	$19,783	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,192	$0	($221)	$0	$0	($15,347)	$0	

Medford Water Commission
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Description		Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Customer Service, Collection and Billing	**761**																						
AR Discounts	01-000-5999-00	$5,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (AC-ALL)
Answering Service	01-761-6010-00	6,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Bad Debt Expense	01-761-6020-00	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Bank Fees	01-761-6030-00	252,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Bill Processing/Outsource	01-761-6040-00	46,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Cash Short	01-761-6060-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
CCR, Newsletter & Misc. Info	01-761-6070-00	10,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Computer Hardware Purchase	01-761-6170-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Computer Hardware Maintenance	01-761-6175-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Courier Expense	01-761-6210-00	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Electricity	01-761-6280-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Emergency Payment Assistance	01-761-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Envelopes and Bill Insertion	01-761-6300-00	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Internet Expense	01-761-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - Reg	01-761-6420-00	1,331,516	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - OT/CTE	01-761-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Maintenance - Equipment	01-761-6480-00	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Materials and Supplies	01-761-6490-00	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Miscellaneous	01-761-6540-00	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Natural Gas	01-761-6550-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Network	01-761-6555-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Office Equipment	01-761-6570-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Postage	01-761-6620-00	220,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Printing	01-761-6630-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Software Maintenance	01-761-6715-00	217,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Telephone	01-761-6750-00	7,200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Temporary Labor	01-761-6770-00	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Vehicle Expense	01-761-6810-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Website Expense	01-761-6870-00	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Internet	01-762-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - Reg	01-762-6420-00	893,580	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Labor Expense - OT/CTE	01-762-6421-00	17,023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Materials and Supplies	01-762-6490-00	4,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Miscellaneous	01-762-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Property Tax	01-762-6660-00	640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Small Tools	01-762-6690-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Telephone	01-762-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Temporary Labor	01-762-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Vehicle Expense	01-762-6810-00	63,383	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (AC-ALL)
Total Customer Service, Collection and Billing		3,162,243	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Engineering, Maps, and Records	**766**																						
Computer Hardware Purchase	01-766-6170-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
Computer Hardware Maint.	01-766-6175-00	500	0	0	0	41	0	0	0	0	0	0	0	0	0	30	0	0	0	0	0	0	As Trans. & Distr. Plant
Contract Services	01-766-6200-00	52,000	0	0	0	4,312	0	0	0	0	0	0	0	0	0	3,078	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-766-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Internet Expense	01-766-6400-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-766-6420-00	838,442	0	0	0	69,531	0	0	0	0	0	0	0	0	0	49,637	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - OT/CTE	01-766-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Locate Expense	01-766-6465-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-766-6490-00	3,100	0	0	0	257	0	0	0	0	0	0	0	0	0	184	0	0	0	0	0	0	As Trans. & Distr. Plant
Miscellaneous	01-766-6540-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Office Supplies	01-766-6580-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Recording Fees	01-766-6665-00	525	0	0	0	44	0	0	0	0	0	0	0	0	0	31	0	0	0	0	0	0	As Trans. & Distr. Plant
Safety Equipment	01-766-6680-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Purchase	01-766-6710-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Software Maintenance	01-766-6715-00	13,000	0	0	0	1,078	0	0	0	0	0	0	0	0	0	770	0	0	0	0	0	0	As Trans. & Distr. Plant
Telephone	01-766-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Temporary Labor	01-766-6770-00	13,750	0	0	0	1,140	0	0	0	0	0	0	0	0	0	814	0	0	0	0	0	0	As Trans. & Distr. Plant
Vehicle Expense	01-766-6810-00	5,673	0	0	0	470	0	0	0	0	0	0	0	0	0	336	0	0	0	0	0	0	As Trans. & Distr. Plant
Loss on Disposal of Assets	01-766-7000-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Engineering, Maps, and Records		$926,991	$0	$0	$0	$76,875	$0	$0	$0	$0	$0	$0	$0	$0	$0	$54,879	$0	$0	$0	$0	$0	$0	
Public Information	**767**																						
Advertising	01-767-6000-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	As Trans. & Distr. Plant
CCR, Newsletter & Misc. Info	01-767-6070-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Disability Expense	01-767-6250-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Education Programs	01-767-6270-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Emergency Payment Assistance	01-767-6290-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Labor Expense - Reg	01-767-6420-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Materials and Supplies	01-767-6490-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Special Events	01-767-6720-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Website	01-767-6870-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Trans. & Distr. Plant
Total Public Information		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

Medford Water Commission
Water Financial Plan & COSA
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Exhibit 28 / Functionalization of Expenses

Description		Total Expenses FY 27/28	Customer Related: Maintenance: Inside Retail (WCA-InRetail)	Customer Related: Maintenance: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Water Efficiency	**769**																						
Water Efficiency Grants	01-769-6180-00	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,000	Direct - (DA)
Water Efficiency Incentives	01-769-6190-00	26,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,000	Direct - (DA)
Contract Services	01-769-6200-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Dues and Subscriptions	01-769-6250-00	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,000	Direct - (DA)
Grants/Partnerships/Donations	01-769-6370-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Labor Expense - Reg	01-769-6420-00	430,020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	430,020	Direct - (DA)
Labor Expense - OT/CTE	01-769-6421-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Materials and Supplies	01-769-6490-00	3,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,600	Direct - (DA)
Printing	01-769-6630-00	2,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,050	Direct - (DA)
Special Events	01-769-6720-00	3,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,050	Direct - (DA)
Temporary Labor	01-769-6770-00	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,000	Direct - (DA)
Vehicle Expense	01-769-6810-00	4,702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,702	Direct - (DA)
Website	01-769-6870-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	Direct - (DA)
Total Conservation		$497,921	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$497,921	
Inspection and Patrolling (Underground Locates)	**770**																						
Internet Expense	01-770-6400-00	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (DA)
Labor Expense - Reg	01-770-6420-00	530,053	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	530,053	Direct - (DA)
Labor Expense - OT/CTE	01-770-6421-00	14,918	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,918	Direct - (DA)
Locate Expense	01-770-6465-00	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,500	Direct - (DA)
Materials and Supplies	01-770-6490-00	6,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,800	Direct - (DA)
Telephone	01-770-6750-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Temporary Labor	01-770-6770-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Vehicle Expense	01-770-6810-00	26,087	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26,087	Direct - (DA)
Small Tools	01-770-6690-00	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,500	Direct - (DA)
Total Inspection and Patrolling (Underground Locates)		$597,858	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$597,858	
Fleet, Vehicles and Equipment	**800**																						
Contract Services	01-800-6200-00	$36,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0.00	Direct - (BASE-ALL)
Gas/Fuel - Equipment	01-800-6350-00	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Gas/Fuel - Fleet	01-800-6360-00	120,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Insurance - Auto & Equipment	01-800-6380-00	28,350	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Labor Expense - Reg	01-800-6420-00	74,367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Materials and Supplies	01-800-6490-00	85,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Miscellaneous	01-800-6540-00	6,050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Expense	01-800-6810-00	1,942	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Vehicle Maintenance	01-800-6815-00	38,750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Transportation Clearing	01-800-8002-00	(950,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-ALL)
Total Fleet, Vehicles and Equipment		($554,742)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Administrative & General		$4,630,271	0	0	0	96,657	0	0	0	0	0	0	0	0	0	58,071	0	(221)	0	0	(15,347)	1,095,779	
Offset of CS connections and customer installations - Work Order and Fee Ex		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Additional Expenditures (Input on Dashboard)		$250,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Additional O&M for Master Plan		$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
		19,998,888																					
Total Operations & Maintenance Expense		$19,998,888	$0	$0	$0	$260,553	$0	$0	$0	$0	$0	$0	$0	$0	$0	$728,805	$0	$17,204	$0	$0	$824,450	$1,366,954	
Transfers Out																							
Capital Funds																							
Water System Construction Fund		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Future Water Supply and Treatment Plant Fund		600,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Future Main Replacement Fund		312,896	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Future Water Right Dev. Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Vernal Pool Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (DA)
Total Capital Funds		$912,896	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Other Funds																							
Rate Stabilization and Emergency Fund Transfer Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Total Other Funds		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Other Funds (-)																							
Rate Stabilization and Emergency Fund Transfer In		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Total Other Funds (-)		$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	
Total Revenue Requirements		**$20,911,784**	**$0**	**$0**	**$0**	**$260,553**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$728,805**	**$0**	**$17,204**	**$0**	**$0**	**$824,450**	**$1,366,954**	

Medford Water Commission
Water Financial Plan & COSA
Functionalization and Classification Year 2
Exhibit 28 / Functionalization of Expenses

Description	Total Expenses FY 27/28	Customer Related: Inside Retail (WCA-InRetail)	Customer Related: Outside Retail (WCA-OutRetail)	Maintenance: All (WCMS-ALL)	Maintenance: Retail Only (WCMS-Retail)	Maintenance: Districts/ Other (WCMS-Wholesale)	Maintenance: Inside Retail (WCMS-InRetail)	Maintenance: Outside Retail (WCMS-OutRetail)	Meter Reading: All (WCMR-ALL)	Meter Reading: Retail Only (WCMR-Retail)	Meter Reading: Districts/ Other (WCMR-Wholesale)	Meter Reading: Inside Retail (WCMR-InRetail)	Meter Reading: Outside Retail (WCMR-OutRetail)	Public Fire Protection: All (FP-ALL)	Public Fire Protection: Retail Only (FP-Retail)	Public Fire Protection: Districts/ Other (FP-Wholesale)	Public Fire Protection: Inside Retail (FP-InRetail)	Public Fire Protection: Outside Retail (FP-OutRetail)	Rev-Related (RR)	Pumping (PUMP)	Direct Assign (DA)	Basis of Classification
Less: Miscellaneous Revenues																						
Work Order & Fee Revenue	$600,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	Direct - (BASE-Retail)
Charges in Lieu of Assessment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Miscellaneous Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-Retail)
Forest Product Revenue	300,000	0	0	0	3,432	0	0	0	0	0	0	0	0	0	10,819	0	255	0	0	11,751	19,438	As Total Revenue Requirement
CAWD negative revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Direct - (BASE-InRetail)
Grant Revenue	20,000	0	0	0	229	0	0	0	0	0	0	0	0	0	721	0	17	0	0	783	1,296	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Miscellaneous	50,000	0	0	0	572	0	0	0	0	0	0	0	0	0	1,803	0	43	0	0	1,958	3,240	As Total Revenue Requirement
Interest Earnings - Water Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Unused	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	As Total Revenue Requirement
Total Miscellaneous Revenues	$970,000	$0	$0	$0	$4,233	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,343	$0	$315	$0	$0	$14,493	$23,973	
NET REVENUE REQUIREMENTS	**$19,941,784**	**$0**	**$0**	**$0**	**$256,320**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$715,461**	**$0**	**$16,889**	**$0**	**$0**	**$809,957**	**$1,342,981**	

Medford Water Commission
Water Financial Plan & COSA

Cost of Service Summary Year 2
Exhibit 30 / Allocation by Component

		Inside City				*Outside City*				*Wholesale*			
Classification Components	**Net Revenue Requirement**	**Single Family Residential**	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**Single Family Residential**	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**District Customers**	**Partner Cities**	**Pumping**	***Allocation Factor***
Base Allocation									0.0%				
Base - All	$6,387,580	$2,093,901	$1,353,604	$344,283	$0	$238,818	$753,174	$15,097	$0	$49,883	$1,538,820	$0	(BASE-ALL)
Base - Retail Only	2,457,509	1,072,289	693,182	176,308	0	122,299	385,701	7,731	0	0	0	0	(BASE-Retail)
Base - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-Wholesale)
Base - Inside Retail	346	191	124	31	0	0	0	0	0	0	0	0	(BASE-InRetail)
Base - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(BASE-OutRetail)
Total Base Allocation	$8,845,435	$3,166,381	$2,046,910	$520,622	$0	$361,117	$1,138,874	$22,828	$0	$49,883	$1,538,820	$0	
Extra-Capacity													
Extra-Capacity - Peak-Day ALL	$2,110,735	$757,957	$229,910	$193,508	$40,014	$86,580	$142,789	$7,174	$15,005	$13,518	$624,279	$0	(XCAP-PD-ALL)
Extra-Capacity - Peak-Day ALL Retail	295,885	152,259	46,185	38,872	8,038	17,392	28,684	1,441	3,014	0	0	0	(XCAP-PD-Retail)
Extra-Capacity - Peak-Day ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-Wholesale)
Extra-Capacity - Peak-Day ALL Inside Retail	57	35	11	9	2	0	0	0	0	0	0	0	(XCAP-PD-InRetail)
Extra-Capacity - Peak-Day ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PD-OutRetail)
Extra-Capacity - Peak-Hour ALL	78,228	41,815	9,511	13,478	998	4,780	6,107	455	428	657	0	0	(XCAP-PH-ALL)
Extra-Capacity - Peak-Hour ALL Retail	724,844	390,730	88,876	125,938	9,323	44,665	57,069	4,247	3,996	0	0	0	(XCAP-PH-Retail)
Extra-Capacity - Peak-Hour ALL Districts/ Other	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-Wholesale)
Extra-Capacity - Peak-Hour ALL Inside Retail	584	371	84	120	9	0	0	0	0	0	0	0	(XCAP-PH-InRetail)
Extra-Capacity - Peak-Hour ALL Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(XCAP-PH-OutRetail)
Total Extra-Capacity	$3,210,334	$1,343,168	$374,577	$371,924	$58,384	$153,417	$234,650	$13,317	$22,443	$14,175	$624,279	$0	
Customer Related													
Actual Customer - All	$3,106,904	$2,181,249	$473,397	$41,367	$51,248	$297,487	$39,967	$2,194	$8,621	$9,327	$2,047	$0	(AC-ALL)
Actual Customer - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Retail)
Actual Customer - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(AC-Wholesale)
Actual Customer - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(AC-InRetail)
Actual Customer - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(AC-OutRetail)
Capacity - All	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-ALL)
Capacity - Retail Only	1,637,502	794,838	443,227	48,733	107,095	102,118	116,245	2,348	22,899	0	0	0	(WCA-Retail)
Capacity - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-Wholesale)
Capacity - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-InRetail)
Capacity - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCA-OutRetail)
Maintenance - All	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-ALL)
Maintenance - Retail Only	256,320	146,273	55,379	5,551	8,960	24,220	13,272	333	2,332	0	0	0	(WCMS-Retail)
Maintenance - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-Wholesale)
Maintenance - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-InRetail)
Maintenance - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMS-OutRetail)
Meter Reading - All	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-ALL)
Meter Reading - Retail Only	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Retail)
Meter Reading - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-Wholesale)
Meter Reading - Inside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-InRetail)
Meter Reading - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(WCMR-OutRetail)
Total Customer Related	$5,000,727	$3,122,359	$972,004	$95,650	$167,303	$423,825	$169,484	$4,876	$33,852	$9,327	$2,047	$0	
Public Fire Protection Related													
Public Fire - All	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(FP-ALL)
Public Fire - Retail Only	715,461	320,160	324,261	0	0	43,665	27,376	0	0	0	0	0	(FP-Retail)
Public Fire - Districts/Other Cities	0	0	0	0	0	0	0	0	0	0	0	0	(FP-Wholesale)
Public Fire - Inside Retail	16,889	8,391	8,498	0	0	0	0	0	0	0	0	0	(FP-InRetail)
Public Fire - Outside Retail	0	0	0	0	0	0	0	0	0	0	0	0	(FP-OutRetail)
Total Public Fire Protection Related	$732,351	$328,551	$332,759	$0	$0	$43,665	$27,376	$0	$0	$0	$0	$0	
Revenue Related	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	(RR)
Pumping Related	$809,957	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$809,957	(PUMP)
Direct Assignment	$1,342,981	$685,151	$335,823	$55,708	$38,138	$86,488	$120,881	$2,551	$8,155	$10,086	$0	$0	(DA)
Net Revenue Requirement	**$19,941,784**	**$8,645,610**	**$4,062,072**	**$1,043,904**	**$263,825**	**$1,068,511**	**$1,691,265**	**$43,572**	**$64,450**	**$83,471**	**$2,165,146**	**$809,957**	

Medford Water Commission
Water Financial Plan & COSA
Cost of Service Summary Year 2
Exhibit 31 / Summary of Cost Allocation

Description	FY 27/28	*Inside City*				*Outside City*				*Wholesale*		
		Single Family Residential	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**Single Family Residential**	**Nonresidential & Multi-Family**	**Irrigation**	**Fire Standby Service**	**District Customer**	**Partner Cities**	**Pumping**
Revenues at Present Rates	$37,295,824	$14,469,736	$7,781,739	$1,590,440	$616,483	$2,486,048	$4,483,369	$94,091	$198,790	$152,413	$4,661,139	$761,577
Less: Allocated O&M Expenses	$19,941,784	$8,645,610	$4,062,072	$1,043,904	$263,825	$1,068,511	$1,691,265	$43,572	$64,450	$83,471	$2,165,146	$809,957
Less: Allocated Ann. Depr. Expense	5,364,504	2,183,416	1,044,758	412,827	53,995	263,897	514,830	16,109	18,729	23,449	832,493	0
Total Allocated O&M & Ann. Depr. Exp.	$25,306,287	$10,829,026	$5,106,831	$1,456,731	$317,820	$1,332,408	$2,206,095	$59,681	$83,178	$106,921	$2,997,640	$809,957
Net Income/(Loss)	$11,989,537	$3,640,710	$2,674,908	$133,709	$298,663	$1,153,640	$2,277,273	$34,410	$115,612	$45,492	$1,663,500	($48,380)
Allocated Rate Base	$213,718,542	$82,380,135	$41,172,429	$16,049,467	$1,613,333	$9,666,914	$22,358,320	$638,244	$574,918	$1,104,449	$38,160,334	$0
Present Return on Rate Base	5.6%	4.4%	6.5%	0.8%	18.5%	11.9%	10.2%	5.4%	20.1%	4.1%	4.4%	0.0%
Proposed Return Component	$13,669,412	$5,373,066	$2,685,382	$1,046,792	$105,226	$594,515	$1,375,037	$39,252	$35,357	$67,924	$2,346,861	$0
Proposed Rate of Return		6.52%	6.52%	6.52%	6.52%	6.15%	6.15%	6.15%	6.15%	6.15%	6.15%	6.52%
Proposed Revenue	38,975,699	$16,202,091	$7,792,213	$2,503,523	$423,046	$1,926,924	$3,581,132	$98,933	$118,536	$174,845	$5,344,500	$809,957
Required $ Change in Rates	1,679,875	1,732,356	10,474	913,083	(193,437)	(559,124)	(902,237)	4,842	(80,254)	22,432	683,361	48,380
Required % Change in Rates	4.504%	12.0%	0.1%	57.4%	-31.4%	-22.5%	-20.1%	5.1%	-40.4%	14.7%	14.7%	6.4%

Medford Water Commission
Water Financial Plan & COSA
Cost of Service Summary Year 2
Exhibit 32 / Average Unit Cost

Description	Total	*Inside City*				*Outside City*				*Wholesale*		
		Single Family Residential	Nonresidential & Multi-Family	Irrigation	Fire Standby Service	Single Family Residential	Nonresidential & Multi-Family	Irrigation	Fire Standby Service	District Customers	Partner Cities	Pumping
Commodity $/Kgal	$0.92	$1.04	$1.04	$1.04	$0.00	$1.04	$1.04	$1.04	$0.00	$0.69	$0.60	$0.00
Capacity $/Kgal	$0.33	$0.44	$0.19	$0.74	$0.00	$0.44	$0.21	$0.61	$0.00	$0.20	$0.24	$0.00
Fire/Revenue/Direct $/Kgal	$0.22	$0.33	$0.34	$0.11	$0.00	$0.37	$0.14	$0.12	$0.00	$0.14	$0.00	$0.00
Depreciation $/Kgal	$0.56	$0.72	$0.53	$0.82	$0.00	$0.76	$0.47	$0.73	$0.00	$0.32	$0.33	$0.00
Rate of Return $/Kgal	$1.30	$1.54	$1.19	$1.83	$0.00	$1.71	$1.25	$1.79	$0.00	$0.94	$0.92	$0.00
Total $/Kgal	$3.33	$4.07	$3.29	$4.54	$0.00	$4.32	$3.11	$4.28	$0.00	$2.28	$2.09	$0.00
Customer Costs - $/account/month	$10.86	$11.10	$15.92	$17.93	$62.01	$11.05	$32.88	$17.23	$106.60	$7.75	$7.75	$13.52
Average Total Cost $/Kgal	$4.05	$5.09	$3.78	$4.73	$0.00	$5.54	$3.26	$4.50	$0.00	$2.41	$2.09	$0.00
Average Total Revenue	$3.88	$4.75	$3.95	$4.62 $3.17	$0.00	$7.15	$4.09	$4.38 $4.28	$0.00	$2.10	$1.83	$0.00
Basic Data:												
Annual Water Consumption(/Kgal)	9,613,551	3,049,342	1,971,250	501,378	0	347,790	1,096,845	21,985	0	72,645	2,552,316	0
Number of Accounts	38,388	23,445	5,088	445	551	3,198	430	24	93	100	22	4,994
Pumped Water												
Revenue												
Commodity $/Kgal	$8,845,435	$3,166,381	$2,046,910	$520,622	$0	$361,117	$1,138,874	$22,828	$0	$49,883	$1,538,820	$0
Capacity $/Kgal	3,129,506	1,343,168	374,577	371,924	0	153,417	234,650	13,317	0	14,175	624,279	0
Rate of Return $/Kgal	12,387,782	4,699,726	2,348,857	915,610	0	594,515	1,375,037	39,252	0	67,924	2,346,861	0
Depreciation $/Kgal	5,291,780	2,183,416	1,044,758	412,827	0	263,897	514,830	16,109	0	23,449	832,493	0
Fire/Revenue/Direct $/Kgal	2,029,039	1,013,702	668,582	55,708	0	130,153	148,257	2,551	0	10,086	0	0
Customer Costs - $/account/month	6,137,924	3,122,359	972,004	95,650	409,859	423,825	169,484	4,876	118,536	9,327	2,047	809,957
Totals	$37,821,466	$15,528,752	$7,455,688	$2,372,341	$409,859	$1,926,924	$3,581,132	$98,933	$118,536	$174,845	$5,344,500	$809,957

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
FIRE STANDBY SERVICE (Inside-City) - Schedule 1						
Monthly Base Charge						
Line Size						
2"	$25.94	$26.66	$27.46	$28.56	$29.70	$30.89
4"	58.44	60.06	61.86	64.33	66.90	69.58
6"	106.67	109.63	112.92	117.44	122.14	127.03
8"	160.78	165.24	170.20	177.01	184.09	191.45
10"	242.19	248.91	256.37	266.62	277.28	288.37
FIRE STANDBY SERVICE (Outside-City) - Schedule 3						
Monthly Base Charge						
Line Size						
2"	$38.03	$39.09	$40.26	$39.98	$41.58	$43.25
4"	83.80	86.12	88.70	90.06	93.66	97.41
6"	152.02	156.24	160.93	164.42	171.00	177.84
8"	225.02	231.26	238.20	247.81	257.73	268.03
10"	335.15	344.45	354.77	373.27	388.19	403.72

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
SINGLE-FAMILY RESIDENTIAL (Inside-City) - Schedule 2R						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$23.72	$24.38	$25.11	$26.11	$27.15	$28.24
1"	37.18	38.21	39.36	40.93	42.56	44.26
1/1/2"	76.12	78.24	80.58	83.79	87.13	90.63
2"	113.68	116.84	120.34	125.13	130.12	135.34
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.00	$6.27	$6.56	$6.56	$6.56	$6.56
1"	6.00	6.27	6.56	6.56	6.56	6.56
1/1/2"	6.00	6.27	6.56	6.56	6.56	6.56
2"	6.00	6.27	6.56	6.56	6.56	6.56
Residential Backflow Fee						
Meter Size						
5/8"x3/4"	$0.90	$0.90	$0.90	$0.90	$0.90	$0.90
1"	0.90	0.90	0.90	0.90	0.90	0.90
1/1/2"	0.90	0.90	0.90	0.90	0.90	0.90
2"	0.90	0.90	0.90	0.90	0.90	0.90
Volume Charges						
Blocks						
0 - 5,000	$1.35	$1.39	$1.43	$1.49	$1.55	$1.61
6,000 - 25,000	2.44	2.51	2.58	2.69	2.80	2.91
> 25,000	3.54	3.64	3.75	3.91	4.06	4.22
High Elevation Surcharge						
Zone 1	$0.12	$0.12	$0.12	$0.12	$0.12	$0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$32.99	$33.91	$34.92	$36.55	$38.01	$39.54
1"	54.84	56.36	58.05	60.76	63.18	65.73
1/1/2"	110.28	113.35	116.73	122.18	127.06	132.18
2"	162.41	166.92	171.91	179.94	187.12	194.66
3"	341.14	350.65	361.10	377.95	393.05	408.87
4"	518.41	532.87	548.74	574.35	597.30	621.34
6"	976.08	1,003.30	1,033.18	1,081.41	1,124.61	1,169.88
8"	1,469.44	$1,510.42	$1,555.41	$1,628.01	$1,693.04	$1,761.19
10"	2,210.99	2,272.65	2,340.34	2,449.58	2,547.43	2,649.97
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.82	$7.13	$7.46	$7.46	$7.46	$7.46
1"	6.82	7.13	7.46	7.46	7.46	7.46
1/1/2"	6.82	7.13	7.46	7.46	7.46	7.46
2"	6.82	7.13	7.46	7.46	7.46	7.46
3"	6.82	7.13	7.46	7.46	7.46	7.46
4"	6.82	7.13	7.46	7.46	7.46	7.46
6"	6.82	7.13	7.46	7.46	7.46	7.46
8"	6.82	7.13	7.46	7.46	7.46	7.46
10"	6.82	7.13	7.46	7.46	7.46	7.46
Big Butte Surcharge						
Meter Size						
5/8"x3/4"	$5.13	$5.13	$5.13	$5.13	$5.13	$5.13
1"	5.13	5.13	5.13	5.13	5.13	5.13
1/1/2"	5.13	5.13	5.13	5.13	5.13	5.13
2"	5.13	5.13	5.13	5.13	5.13	5.13
3"	5.13	5.13	5.13	5.13	5.13	5.13
4"	5.13	5.13	5.13	5.13	5.13	5.13
6"	5.13	5.13	5.13	5.13	5.13	5.13
8"	5.13	5.13	5.13	5.13	5.13	5.13
10"	5.13	5.13	5.13	5.13	5.13	5.13

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
SINGLE-FAMILY RESIDENTIAL (Outside-City) - Schedule 4R - Continued						
Big Butte Surcharge w/ Backflow						
Meter Size						
5/8"x3/4"	$12.73	$12.73	$12.73	$12.73	$12.73	$12.73
1"	12.73	12.73	12.73	12.73	12.73	12.73
1/1/2"	12.73	12.73	12.73	12.73	12.73	12.73
2"	12.73	12.73	12.73	12.73	12.73	12.73
3"	12.73	12.73	12.73	12.73	12.73	12.73
4"	12.73	12.73	12.73	12.73	12.73	12.73
6"	12.73	12.73	12.73	12.73	12.73	12.73
8"	12.73	12.73	12.73	12.73	12.73	12.73
10"	12.73	12.73	12.73	12.73	12.73	12.73
Residential Backflow Fee						
Meter Size						
5/8"x3/4"	$0.90	$0.90	$0.90	$0.90	$0.90	$0.90
1"	0.90	0.90	0.90	0.90	0.90	0.90
1/1/2"	0.90	0.90	0.90	0.90	0.90	0.90
2"	0.90	0.90	0.90	0.90	0.90	0.90
3"	0.90	0.90	0.90	0.90	0.90	0.90
4"	0.90	0.90	0.90	0.90	0.90	0.90
6"	0.90	0.90	0.90	0.90	0.90	0.90
8"	0.90	0.90	0.90	0.90	0.90	0.90
10"	0.90	0.90	0.90	0.90	0.90	0.90
Volume Charges						
Blocks (per 1,000 gal per month)						
0 - 5,000	$1.97	$2.03	$2.09	$2.21	$2.29	$2.38
6,000 - 25,000	3.60	3.70	3.81	3.98	4.14	4.31
> 25,000	5.28	5.43	5.59	5.79	6.01	6.25
High Elevation Surcharge						
Zone 1	$0.12	$0.12	$0.12	$0.12	$0.12	$0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
NONRESIDENTIAL & MULTIFAMILY (Inside-City) - Schedule 2C						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$23.72	$24.38	$25.11	$26.11	$27.15	$28.24
1"	37.18	38.21	39.36	40.93	42.56	44.26
1/1/2"	76.12	78.24	80.58	83.79	87.13	90.63
2"	113.68	116.84	120.34	125.13	130.12	135.34
3"	225.65	231.93	238.87	248.39	258.28	268.65
4"	352.98	362.80	373.66	388.55	404.02	420.24
6"	676.20	695.02	715.83	744.33	773.98	805.05
8"	1,039.36	1,068.28	1,100.27	1,144.08	1,189.66	1,237.42
10"	1,585.28	1,629.39	1,678.18	1,745.01	1,814.52	1,887.37
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.00	$6.27	$6.56	$6.56	$6.56	$6.56
1"	6.00	6.27	6.56	6.56	6.56	6.56
1/1/2"	6.00	6.27	6.56	6.56	6.56	6.56
2"	6.00	6.27	6.56	6.56	6.56	6.56
3"	6.00	6.27	6.56	6.56	6.56	6.56
4"	6.00	6.27	6.56	6.56	6.56	6.56
6"	6.00	6.27	6.56	6.56	6.56	6.56
8"	6.00	6.27	6.56	6.56	6.56	6.56
10"	6.00	6.27	6.56	6.56	6.56	6.56
Volume Charges						
Blocks						
Summer	$2.41	$2.48	$2.55	$2.65	$2.76	$2.87
Winter	2.21	2.28	2.34	2.43	2.53	2.63
High Elevation Surcharge						
Zone 1	$0.12	$0.12	$0.12	$0.12	$0.12	$0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
IRRIGATION (Inside-City)						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$23.72	$24.38	$25.11	$26.11	$27.15	$28.24
1"	37.18	38.21	39.36	40.93	42.56	44.26
1/1/2"	76.12	78.24	80.58	83.79	87.13	90.63
2"	113.68	116.84	120.34	125.13	130.12	135.34
3"	225.65	231.93	238.87	248.39	258.28	268.65
4"	352.98	362.80	373.66	388.55	404.02	420.24
6"	676.20	695.02	715.83	744.33	773.98	805.05
8"	1,039.36	1,068.28	1,100.27	1,144.08	1,189.66	1,237.42
10"	1,585.28	1,629.39	1,678.18	1,745.01	1,814.52	1,887.37
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.00	$6.27	$6.56	$6.56	$6.56	$6.56
1"	6.00	6.27	6.56	6.56	6.56	6.56
1/1/2"	6.00	6.27	6.56	6.56	6.56	6.56
2"	6.00	6.27	6.56	6.56	6.56	6.56
3"	6.00	6.27	6.56	6.56	6.56	6.56
4"	6.00	6.27	6.56	6.56	6.56	6.56
6"	6.00	6.27	6.56	6.56	6.56	6.56
8"	6.00	6.27	6.56	6.56	6.56	6.56
10"	6.00	6.27	6.56	6.56	6.56	6.56
Volume Charges						
Blocks						
Summer	$2.41	$2.48	$2.55	$2.65	$2.76	$2.87
Blocks	2.41	2.48	2.55	2.65	2.76	0.00
High Elevation Surcharge						
Zone 1	$0.12	$0.12	$0.12	$0.12	$0.12	$0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$32.99	$33.91	$34.92	$36.55	$38.01	$39.54
1"	54.84	56.36	58.05	60.76	63.18	65.73
1/1/2"	110.28	113.35	116.73	122.18	127.06	132.18
2"	162.41	166.92	171.91	179.94	187.12	194.66
3"	341.14	350.65	361.10	377.95	393.05	408.87
4"	518.41	532.87	548.74	574.35	597.30	621.34
6"	976.08	1,003.30	1,033.18	1,081.41	1,124.61	1,169.88
8"	1,469.44	1,510.42	1,555.41	1,628.01	1,693.04	1,761.19
10"	2,210.99	2,272.65	2,340.34	2,449.58	2,547.43	2,649.97
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.82	$7.13	$7.46	$7.46	$7.46	$7.46
1"	6.82	7.13	7.46	7.46	7.46	7.46
1/1/2"	6.82	7.13	7.46	7.46	7.46	7.46
2"	6.82	7.13	7.46	7.46	7.46	7.46
3"	6.82	7.13	7.46	7.46	7.46	7.46
4"	6.82	7.13	7.46	7.46	7.46	7.46
6"	6.82	7.13	7.46	7.46	7.46	7.46
8"	6.82	7.13	7.46	7.46	7.46	7.46
10"	6.82	7.13	7.46	7.46	7.46	7.46
Big Butte Surcharge						
Meter Size						
5/8"x3/4"	$5.13	$5.13	$5.13	$5.13	$5.13	$5.13
1"	5.13	5.13	5.13	5.13	5.13	5.13
1/1/2"	5.13	5.13	5.13	5.13	5.13	5.13
2"	5.13	5.13	5.13	5.13	5.13	5.13
3"	5.13	5.13	5.13	5.13	5.13	5.13
4"	5.13	5.13	5.13	5.13	5.13	5.13
6"	5.13	5.13	5.13	5.13	5.13	5.13
8"	5.13	5.13	5.13	5.13	5.13	5.13
10"	5.13	5.13	5.13	5.13	5.13	5.13

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
NONRESIDENTIAL & MULTIFAMILY (Outside-City) - Schedule 4C - Continued						
Big Butte Surcharge w/ Backflow						
Meter Size						
5/8"x3/4"	$12.73	$12.73	$12.73	$12.73	$12.73	$12.73
1"	12.73	12.73	12.73	12.73	12.73	12.73
1/1/2"	12.73	12.73	12.73	12.73	12.73	12.73
2"	12.73	12.73	12.73	12.73	12.73	12.73
3"	12.73	12.73	12.73	12.73	12.73	12.73
4"	12.73	12.73	12.73	12.73	12.73	12.73
6"	12.73	12.73	12.73	12.73	12.73	12.73
8"	12.73	12.73	12.73	12.73	12.73	12.73
10"	12.73	12.73	12.73	12.73	12.73	12.73
Volume Charges						
Blocks						
Summer	$3.19	$3.28	$3.38	$3.51	$3.65	$3.80
Winter	2.99	3.08	3.17	3.29	3.42	3.56
High Elevation Surcharge						
Zone 1	$0.12	$0.12	$0.12	$0.12	$0.12	$0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
	Proposed Rate Adj.	*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
IRRIGATION (Outside City)						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$32.99	$33.91	$34.92	$36.55	$38.01	$39.54
1"	54.84	56.36	58.05	60.76	63.18	65.73
1/1/2"	110.28	113.35	116.73	122.18	127.06	132.18
2"	162.41	166.92	171.91	179.94	187.12	194.66
3"	341.14	350.65	361.10	377.95	393.05	408.87
4"	518.41	532.87	548.74	574.35	597.30	621.34
6"	976.08	1,003.30	1,033.18	1,081.41	1,124.61	1,169.88
8"	1,469.44	1,510.42	1,555.41	1,628.01	1,693.04	1,761.19
10"	2,210.99	2,272.65	2,340.34	2,449.58	2,547.43	2,649.97
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.82	$7.13	$7.46	$7.46	$7.46	$7.46
1"	6.82	7.13	7.46	7.46	7.46	7.46
1/1/2"	6.82	7.13	7.46	7.46	7.46	7.46
2"	6.82	7.13	7.46	7.46	7.46	7.46
3"	6.82	7.13	7.46	7.46	7.46	7.46
4"	6.82	7.13	7.46	7.46	7.46	7.46
6"	6.82	7.13	7.46	7.46	7.46	7.46
8"	6.82	7.13	7.46	7.46	7.46	7.46
10"	6.82	7.13	7.46	7.46	7.46	7.46
Big Butte Surcharge						
Meter Size						
5/8"x3/4"	$5.13	$5.13	$5.13	$5.13	$5.13	$5.13
1"	5.13	5.13	5.13	5.13	5.13	5.13
1/1/2"	5.13	5.13	5.13	5.13	5.13	5.13
2"	5.13	5.13	5.13	5.13	5.13	5.13
3"	5.13	5.13	5.13	5.13	5.13	5.13
4"	5.13	5.13	5.13	5.13	5.13	5.13
6"	5.13	5.13	5.13	5.13	5.13	5.13
8"	5.13	5.13	5.13	5.13	5.13	5.13
10"	5.13	5.13	5.13	5.13	5.13	5.13
	Proposed Rate Adj.	*2.7%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
IRRIGATION (Outside City) - Continued						
Big Butte Surcharge w/ Backflow						
Meter Size						
5/8"x3/4"	$12.73	$12.73	$12.73	$12.73	$12.73	$12.73
1"	12.73	12.73	12.73	12.73	12.73	12.73
1/1/2"	12.73	12.73	12.73	12.73	12.73	12.73
2"	12.73	12.73	12.73	12.73	12.73	12.73
3"	12.73	12.73	12.73	12.73	12.73	12.73
4"	12.73	12.73	12.73	12.73	12.73	12.73
6"	12.73	12.73	12.73	12.73	12.73	12.73
8"	12.73	12.73	12.73	12.73	12.73	12.73
10"	12.73	12.73	12.73	12.73	12.73	12.73
Volume Charges						
Blocks						
Summer	$3.19	$3.28	$3.38	$3.51	$3.65	$3.80
Winter	3.19	3.28	3.38	3.51	3.65	3.80
High Elevation Surcharge						
Zone 1	$0.12	$0.12	$0.12	$0.12	$0.12	$0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*11.7%*	*14.7%*	*4.0%*	*4.0%*	*4.0%*
DISTRICT CUSTOMER - Schedule 5						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$15.59	$17.41	$19.97	$20.77	$21.60	$22.46
1"	24.58	27.45	31.49	32.75	34.06	35.41
1/1/2"	50.98	56.93	65.30	67.92	70.63	73.45
2"	76.95	85.93	98.57	102.52	106.61	110.86
3"	145.34	162.31	186.17	193.63	201.37	209.39
4"	234.13	261.46	299.91	311.92	324.39	337.30
6"	453.87	506.86	581.38	604.67	628.84	653.88
8"	709.71	792.56	909.10	945.52	983.31	1,022.46
10"	1,093.84	1,221.54	1,401.15	1,457.28	1,515.52	1,575.86
Residential Backflow Fee						
Meter Size						
5/8"x3/4"	$0.90	$0.90	$0.90	$0.90	$0.90	$0.90
1"	0.90	0.90	0.90	0.90	0.90	0.90
1/1/2"	0.90	0.90	0.90	0.90	0.90	0.90
2"	0.90	0.90	0.90	0.90	0.90	0.90
3"	0.90	0.90	0.90	0.90	0.90	0.90
4"	0.90	0.90	0.90	0.90	0.90	0.90
6"	0.90	0.90	0.90	0.90	0.90	0.90
8"	0.90	0.90	0.90	0.90	0.90	0.90
10"	0.90	0.90	0.90	0.90	0.90	0.90
Fire Service (Detector Check)						
Meter Size						
2"	$12.26	$13.69	$15.70	$16.33	$16.98	$17.66
4"	39.48	44.08	50.56	52.59	54.68	56.87
6"	72.36	80.80	92.66	96.38	100.22	104.23
8"	110.62	123.52	141.66	147.34	153.21	159.34
10"	168.05	187.65	215.20	223.84	232.75	242.07
Volume Charges						
Blocks						
Summer	$1.28	$1.43	$1.64	$1.71	$1.78	$1.85
Winter	1.08	1.23	1.44	1.44	1.50	1.56

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*23.4%*	*14.7%*	*4.0%*	*4.0%*	*4.0%*
PARTNER CITIES - Schedule 6						
Monthly Base Charge						
Meter Size						
2"	$128.34	$158.32	$181.53	$188.79	$196.34	$204.19
3"	242.60	299.27	343.14	356.87	371.14	385.98
4"	376.49	464.44	532.52	553.82	575.97	599.00
6"	692.28	854.00	979.19	1,018.35	1,059.08	1,101.42
8"	1,060.21	1,307.87	1,499.61	1,559.58	1,621.95	1,686.80
10"	1,613.49	1,990.40	2,282.19	2,373.47	2,468.39	2,567.08
Volume Charges						
Blocks						
Summer	$1.42	$1.75	$2.01	$2.09	$2.17	$2.26
Winter	1.22	1.55	1.81	1.89	1.97	2.06

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
INTERMITTENT USERS - Schedule 7						
Monthly Base						
Meter Size	*Varies by size and depends on appropriate customer class*					
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.82	$7.13	$7.46	$7.46	$7.46	$7.46
1"	6.82	7.13	7.46	7.46	7.46	7.46
1/1/2"	6.82	7.13	7.46	7.46	7.46	7.46
2"	6.82	7.13	7.46	7.46	7.46	7.46
3"	6.82	7.13	7.46	7.46	7.46	7.46
4"	6.82	7.13	7.46	7.46	7.46	7.46
6"	6.82	7.13	7.46	7.46	7.46	7.46
8"	6.82	7.13	7.46	7.46	7.46	7.46
10"	6.82	7.13	7.46	7.46	7.46	7.46
Residential Backflow Fee						
Meter Size						
5/8"x3/4"	$0.90	$0.90	$0.90	$0.90	$0.90	$0.90
1"	0.90	0.90	0.90	0.90	0.90	0.90
1/1/2"	0.90	0.90	0.90	0.90	0.90	0.90
2"	0.90	0.90	0.90	0.90	0.90	0.90
3"	0.90	0.90	0.90	0.90	0.90	0.90
4"	0.90	0.90	0.90	0.90	0.90	0.90
6"	0.90	0.90	0.90	0.90	0.90	0.90
8"	0.90	0.90	0.90	0.90	0.90	0.90
10"	0.90	0.90	0.90	0.90	0.90	0.90
Volume Charge						
Blocks						
Summer	$3.19	$3.28	$3.38	$3.51	$3.65	$3.80
Winter	$2.99	$3.08	$3.17	$3.29	$3.42	$3.56
High Elevation Surcharge						
Zone 1	$0.12	$0.12	$0.12	$0.12	$0.12	$0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

	Present	**Proposed Rates**				
	Rates	*FY 26/27*	*FY 27/28*	*FY 28/29*	*FY 29/30*	*FY 30/31*
Proposed Rate Adj.		*2.8%*	*3.0%*	*4.0%*	*4.0%*	*4.0%*
SPECIAL OUTSIDE CUSTOMERS - Schedule 8						
Monthly Base Charge						
Meter Size						
5/8"x3/4"	$32.99	$33.91	$34.93	$36.33	$37.78	$39.29
1"	54.84	56.37	58.06	60.39	62.80	65.31
High Elevation Service Charge						
Meter Size						
5/8"x3/4"	$6.82	$7.13	$7.46	$7.46	$7.46	$7.46
1"	6.82	7.13	7.46	7.46	7.46	7.46
Residential Backflow Fee						
Meter Size						
5/8"x3/4"	$0.90	$0.90	$0.90	$0.90	$0.90	$0.90
1"	0.90	0.90	0.90	0.90	0.90	0.90
Volume Charges						
Blocks (per 1,000 gal per month)						
0 - 5,000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6,000 - 20,000	0.00	0.00	0.00	0.00	0.00	0.00
> 20,000	0.00	0.00	0.00	0.00	0.00	0.00
High Elevation Surcharge						
Zone 1	$0.12	0.12	0.12	0.12	0.12	0.12
Zone 2	0.24	0.24	0.24	0.24	0.24	0.24
Zone 3	0.36	0.36	0.36	0.36	0.36	0.36
Zone 4	0.48	0.48	0.48	0.48	0.48	0.48
Zone 5	0.60	0.60	0.60	0.60	0.60	0.60

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Inside 2" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$25.94	$26.66	$0.72	2.8%
2	25.94	26.66	0.72	2.8%
4	25.94	26.66	0.72	2.8%
6	25.94	26.66	0.72	2.8%
8	25.94	26.66	0.72	2.8%
10	25.94	26.66	0.72	2.8%
12	25.94	26.66	0.72	2.8%
14	25.94	26.66	0.72	2.8%
16	25.94	26.66	0.72	2.8%
18	25.94	26.66	0.72	2.8%
20	25.94	26.66	0.72	2.8%
25	25.94	26.66	0.72	2.8%
30	25.94	26.66	0.72	2.8%
40	25.94	26.66	0.72	2.8%
60	25.94	26.66	0.72	2.8%

PRESENT RATES

Line Size	$/Acct.
2"	$25.94
4"	58.44
6"	106.67
8"	160.78
10"	242.19

PROPOSED RATES

Line Size	$/Acct.
2"	$26.66
4"	60.06
6"	109.63
8"	165.24
10"	248.91

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Inside 2" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$26.66	$27.46	$0.80	3.0%
2	26.66	27.46	0.80	3.0%
4	26.66	27.46	0.80	3.0%
6	26.66	27.46	0.80	3.0%
8	26.66	27.46	0.80	3.0%
10	26.66	27.46	0.80	3.0%
12	26.66	27.46	0.80	3.0%
14	26.66	27.46	0.80	3.0%
16	26.66	27.46	0.80	3.0%
18	26.66	27.46	0.80	3.0%
20	26.66	27.46	0.80	3.0%
25	26.66	27.46	0.80	3.0%
30	26.66	27.46	0.80	3.0%
40	26.66	27.46	0.80	3.0%
60	26.66	27.46	0.80	3.0%

PRESENT RATES

Line Size	$/Acct.
2"	$26.66
4"	60.06
6"	109.63
8"	165.24
10"	248.91

PROPOSED RATES

Line Size	$/Acct.
2"	$27.46
4"	61.86
6"	112.92
8"	170.20
10"	256.37

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Inside 2" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$27.46	$28.56	$1.10	4.0%
2	27.46	28.56	1.10	4.0%
4	27.46	28.56	1.10	4.0%
6	27.46	28.56	1.10	4.0%
8	27.46	28.56	1.10	4.0%
10	27.46	28.56	1.10	4.0%
12	27.46	28.56	1.10	4.0%
14	27.46	28.56	1.10	4.0%
16	27.46	28.56	1.10	4.0%
18	27.46	28.56	1.10	4.0%
20	27.46	28.56	1.10	4.0%
25	27.46	28.56	1.10	4.0%
30	27.46	28.56	1.10	4.0%
40	27.46	28.56	1.10	4.0%
60	27.46	28.56	1.10	4.0%

PRESENT RATES

Line Size	$/Acct.
2"	$27.46
4"	61.86
6"	112.92
8"	170.20
10"	256.37

PROPOSED RATES

Line Size	$/Acct.
2"	$28.56
4"	64.33
6"	117.44
8"	177.01
10"	266.62

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Inside 2" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$28.56	$29.70	$1.14	4.0%
2	28.56	29.70	1.14	4.0%
4	28.56	29.70	1.14	4.0%
6	28.56	29.70	1.14	4.0%
8	28.56	29.70	1.14	4.0%
10	28.56	29.70	1.14	4.0%
12	28.56	29.70	1.14	4.0%
14	28.56	29.70	1.14	4.0%
16	28.56	29.70	1.14	4.0%
18	28.56	29.70	1.14	4.0%
20	28.56	29.70	1.14	4.0%
25	28.56	29.70	1.14	4.0%
30	28.56	29.70	1.14	4.0%
40	28.56	29.70	1.14	4.0%
60	28.56	29.70	1.14	4.0%

PRESENT RATES

Line Size	$/Acct.
2"	$28.56
4"	64.33
6"	117.44
8"	177.01
10"	266.62

PROPOSED RATES

Line Size	$/Acct.
2"	$29.70
4"	66.90
6"	122.14
8"	184.09
10"	277.28

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Inside 2" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$29.70	$30.89	$1.19	4.0%
2	29.70	30.89	1.19	4.0%
4	29.70	30.89	1.19	4.0%
6	29.70	30.89	1.19	4.0%
8	29.70	30.89	1.19	4.0%
10	29.70	30.89	1.19	4.0%
12	29.70	30.89	1.19	4.0%
14	29.70	30.89	1.19	4.0%
16	29.70	30.89	1.19	4.0%
18	29.70	30.89	1.19	4.0%
20	29.70	30.89	1.19	4.0%
25	29.70	30.89	1.19	4.0%
30	29.70	30.89	1.19	4.0%
40	29.70	30.89	1.19	4.0%
60	29.70	30.89	1.19	4.0%

PRESENT RATES

Line Size	$/Acct.
2"	$29.70
4"	66.90
6"	122.14
8"	184.09
10"	277.28

PROPOSED RATES

Line Size	$/Acct.
2"	$30.89
4"	69.58
6"	127.03
8"	191.45
10"	288.37

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Outside 2" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$38.03	$39.09	$1.06	2.8%
2	38.03	39.09	1.06	2.8%
4	38.03	39.09	1.06	2.8%
6	38.03	39.09	1.06	2.8%
8	38.03	39.09	1.06	2.8%
10	38.03	39.09	1.06	2.8%
12	38.03	39.09	1.06	2.8%
14	38.03	39.09	1.06	2.8%
16	38.03	39.09	1.06	2.8%
18	38.03	39.09	1.06	2.8%
20	38.03	39.09	1.06	2.8%
25	38.03	39.09	1.06	2.8%
30	38.03	39.09	1.06	2.8%
40	38.03	39.09	1.06	2.8%
60	38.03	39.09	1.06	2.8%

PRESENT RATES

Line Size	$/Acct.
2"	$38.03
4"	83.80
6"	152.02
8"	225.02
10"	335.15

PROPOSED RATES

Line Size	$/Acct.
2"	$39.09
4"	86.12
6"	156.24
8"	231.26
10"	344.45

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Outside 2" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$38.03	$39.09	$1.06	2.8%
2	38.03	39.09	1.06	2.8%
4	38.03	39.09	1.06	2.8%
6	38.03	39.09	1.06	2.8%
8	38.03	39.09	1.06	2.8%
10	38.03	39.09	1.06	2.8%
12	38.03	39.09	1.06	2.8%
14	38.03	39.09	1.06	2.8%
16	38.03	39.09	1.06	2.8%
18	38.03	39.09	1.06	2.8%
20	38.03	39.09	1.06	2.8%
25	38.03	39.09	1.06	2.8%
30	38.03	39.09	1.06	2.8%
40	38.03	39.09	1.06	2.8%
60	38.03	39.09	1.06	2.8%

PRESENT RATES

Line Size	$/Acct.
2"	$39.09
4"	86.12
6"	156.24
8"	231.26
10"	344.45

PROPOSED RATES

Line Size	$/Acct.
2"	$40.26
4"	88.70
6"	160.93
8"	238.20
10"	354.77

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Outside 2" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$40.26	$39.98	($0.28)	-0.7%
2	40.26	39.98	(0.28)	-0.7%
4	40.26	39.98	(0.28)	-0.7%
6	40.26	39.98	(0.28)	-0.7%
8	40.26	39.98	(0.28)	-0.7%
10	40.26	39.98	(0.28)	-0.7%
12	40.26	39.98	(0.28)	-0.7%
14	40.26	39.98	(0.28)	-0.7%
16	40.26	39.98	(0.28)	-0.7%
18	40.26	39.98	(0.28)	-0.7%
20	40.26	39.98	(0.28)	-0.7%
25	40.26	39.98	(0.28)	-0.7%
30	40.26	39.98	(0.28)	-0.7%
40	40.26	39.98	(0.28)	-0.7%
60	40.26	39.98	(0.28)	-0.7%

PRESENT RATES

Line Size	$/Acct.
2"	$40.26
4"	88.70
6"	160.93
8"	238.20
10"	354.77

PROPOSED RATES

Line Size	$/Acct.
2"	$39.98
4"	90.06
6"	164.42
8"	247.81
10"	373.27

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Outside 2" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$41.58	$43.25	$1.67	4.0%
2	41.58	43.25	1.67	4.0%
4	41.58	43.25	1.67	4.0%
6	41.58	43.25	1.67	4.0%
8	41.58	43.25	1.67	4.0%
10	41.58	43.25	1.67	4.0%
12	41.58	43.25	1.67	4.0%
14	41.58	43.25	1.67	4.0%
16	41.58	43.25	1.67	4.0%
18	41.58	43.25	1.67	4.0%
20	41.58	43.25	1.67	4.0%
25	41.58	43.25	1.67	4.0%
30	41.58	43.25	1.67	4.0%
40	41.58	43.25	1.67	4.0%
60	41.58	43.25	1.67	4.0%

PRESENT RATES

Line Size	$/Acct.
2"	$41.58
4"	93.66
6"	171.00
8"	257.73
10"	388.19

PROPOSED RATES

Line Size	$/Acct.
2"	$43.25
4"	97.41
6"	177.84
8"	268.03
10"	403.72

Medford Water Commission
Water Financial Plan & COSA
Fire Standby Rates - Outside 2" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$39.98	$41.58	$1.60	4.0%
2	39.98	41.58	1.60	4.0%
4	39.98	41.58	1.60	4.0%
6	39.98	41.58	1.60	4.0%
8	39.98	41.58	1.60	4.0%
10	39.98	41.58	1.60	4.0%
12	39.98	41.58	1.60	4.0%
14	39.98	41.58	1.60	4.0%
16	39.98	41.58	1.60	4.0%
18	39.98	41.58	1.60	4.0%
20	39.98	41.58	1.60	4.0%
25	39.98	41.58	1.60	4.0%
30	39.98	41.58	1.60	4.0%
40	39.98	41.58	1.60	4.0%
60	39.98	41.58	1.60	4.0%

PRESENT RATES

Line Size	$/Acct.
2"	$39.98
4"	90.06
6"	164.42
8"	247.81
10"	373.27

PROPOSED RATES

Line Size	$/Acct.
2"	$41.58
4"	93.66
6"	171.00
8"	257.73
10"	388.19

Schedule 1

Fire Standby Service
Inside City of Medford

Application:

This rate schedule shall apply to all fire standby services within the City of Medford as permitted under the Regulations Governing Water Service

Base Charge	Line Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	2"	$25.94	$26.66	$27.46
Per Service by Line Size; per month	4"	58.44	60.06	61.86
	6"	106.67	109.63	112.92
	8"	160.78	165.24	170.20
	10"	242.19	248.91	256.37
	12"	364.72	374.84	386.08

Schedule 3

Fire Standby Service
Outside City of Medford

Application:

This rate schedule shall apply to all fire standby services outside the City of Medford as permitted under the Regulations Governing Water Service

Base Charge	Line Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	2"	$38.03	$39.09	$40.26
Per Service by Line Size; per month	4"	83.80	86.12	88.70
	6"	152.02	156.24	160.93
	8"	225.02	231.26	238.20
	10"	335.15	344.45	354.77
	12"	499.09	512.94	528.32

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Inside 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$23.72	$24.38	$0.66	2.8%
5	$30.47	$31.33	0.86	2.8%
10	$42.67	$43.88	1.21	2.8%
15	$54.87	$56.43	1.56	2.8%
20	$67.07	$68.98	1.91	2.8%
25	$79.27	$81.53	2.26	2.9%
35	$114.67	$117.93	3.26	2.8%
45	$150.07	$154.33	4.26	2.8%
60	$203.17	$208.93	5.76	2.8%
75	$256.27	$263.53	7.26	2.8%
100	$344.77	$354.53	9.76	2.8%
125	$433.27	$445.53	12.26	2.8%
150	$521.77	$536.53	14.76	2.8%
200	$698.77	$718.53	19.76	2.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$23.72
High Elevation Service Charge	
5/8"x3/4"	$6.00
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.35
6,000 - 25,000	2.44
> 25,000	3.54
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$24.38
High Elevation Service Charge	
5/8"x3/4"	$6.27
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.39
6,000 - 25,000	2.51
> 25,000	3.64
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Inside 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$31.55	$32.57	$1.03	3.2%
5	39.10	40.32	1.23	3.1%
10	52.25	53.82	1.58	3.0%
15	65.40	67.32	1.93	2.9%
20	78.55	80.82	2.28	2.9%
25	91.70	94.32	2.63	2.9%
35	129.30	133.02	3.73	2.9%
45	166.90	171.72	4.83	2.9%
60	223.30	229.77	6.48	2.9%
75	279.70	287.82	8.13	2.9%
100	373.70	384.57	10.88	2.9%
125	467.70	481.32	13.63	2.9%
150	561.70	578.07	16.38	2.9%
200	749.70	771.57	21.88	2.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$24.38
High Elevation Service Charge	
5/8"x3/4"	$6.27
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.39
6,000 - 25,000	2.51
> 25,000	3.64
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$25.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.43
6,000 - 25,000	2.58
> 25,000	3.75
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Inside 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$32.57	$33.57	$1.00	3.1%
5	40.32	41.62	1.30	3.2%
10	53.82	55.67	1.85	3.4%
15	67.32	69.72	2.40	3.6%
20	80.82	83.77	2.95	3.6%
25	94.32	97.82	3.50	3.7%
35	133.02	138.12	5.10	3.8%
45	171.72	178.42	6.70	3.9%
60	229.77	238.87	9.10	4.0%
75	287.82	299.32	11.50	4.0%
100	384.57	400.07	15.50	4.0%
125	481.32	500.82	19.50	4.1%
150	578.07	601.57	23.50	4.1%
200	771.57	803.07	31.50	4.1%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$25.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.43
6,000 - 25,000	2.58
> 25,000	3.75
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$26.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.49
6,000 - 25,000	2.69
> 25,000	3.91
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Inside 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$33.57	$34.61	$1.04	3.1%
5	41.62	42.96	1.34	3.2%
10	55.67	57.56	1.89	3.4%
15	69.72	72.16	2.44	3.5%
20	83.77	86.76	2.99	3.6%
25	97.82	101.36	3.54	3.6%
35	138.12	143.16	5.04	3.6%
45	178.42	184.96	6.54	3.7%
60	238.87	247.66	8.79	3.7%
75	299.32	310.36	11.04	3.7%
100	400.07	414.86	14.79	3.7%
125	500.82	519.36	18.54	3.7%
150	601.57	623.86	22.29	3.7%
200	803.07	832.86	29.79	3.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$26.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.49
6,000 - 25,000	2.69
> 25,000	3.91
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$27.15
High Elevation Service Charge	
5/8"x3/4"	$6.56
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.55
6,000 - 25,000	2.80
> 25,000	4.06
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Inside 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$34.61	$35.70	$1.09	3.1%
5	42.96	44.35	1.39	3.2%
10	57.56	59.50	1.94	3.4%
15	72.16	74.65	2.49	3.5%
20	86.76	89.80	3.04	3.5%
25	101.36	104.95	3.59	3.5%
35	143.16	148.35	5.19	3.6%
45	184.96	191.75	6.79	3.7%
60	247.66	256.85	9.19	3.7%
75	310.36	321.95	11.59	3.7%
100	414.86	430.45	15.59	3.8%
125	519.36	538.95	19.59	3.8%
150	623.86	647.45	23.59	3.8%
200	832.86	864.45	31.59	3.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$27.15
High Elevation Service Charge	
5/8"x3/4"	$6.56
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.55
6,000 - 25,000	2.80
> 25,000	4.06
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$28.24
High Elevation Service Charge	
5/8"x3/4"	$6.56
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
0 - 5,000	$1.61
6,000 - 25,000	2.91
> 25,000	4.22
High Elevation Surcharge	
Zone 1	$0.12

Schedule 2R

Single Family Residential (Metered)
Inside City of Medford

Application:

This rate schedule shall apply to all single-family residences within the City of Medford and to individual apartments in apartment houses in Medford where service is furnished through a separate meter for each such individual apartment

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$23.72	$24.38	$25.11
	1"	37.18	38.21	39.36
	1/1/2"	76.12	78.24	80.58
	2"	113.68	116.84	120.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.00	$6.27	$6.56
b) Residential Backflow Monthly Fee *per month*		$0.90	$0.90	$0.90
Consumption Charges				
1) Water Gallonage Charge *Per month, per 1,000 gallons*				
0 - 5,000		$1.35	$1.39	$1.43
6,000 - 25,000		2.44	2.51	2.58
> 25,000		3.54	3.64	3.75
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Inside 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$23.72	$24.38	$0.66	2.8%
5	35.77	36.78	1.01	2.8%
10	47.82	49.18	1.36	2.8%
15	59.87	61.58	1.71	2.9%
20	71.92	73.98	2.06	2.9%
25	83.97	86.38	2.41	2.9%
35	108.07	111.18	3.11	2.9%
45	132.17	135.98	3.81	2.9%
60	168.32	173.18	4.86	2.9%
75	204.47	210.38	5.91	2.9%
100	264.72	272.38	7.66	2.9%
125	324.97	334.38	9.41	2.9%
150	385.22	396.38	11.16	2.9%
200	505.72	520.38	14.66	2.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$23.72
High Elevation Service Charge	
5/8"x3/4"	$6.00
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.41
Winter	2.21
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$24.38
High Elevation Service Charge	
5/8"x3/4"	$6.27
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.48
Winter	2.28
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Inside 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$30.65	$31.67	$1.03	3.3%
5	43.65	45.02	1.38	3.2%
10	56.65	58.37	1.73	3.0%
15	69.65	71.72	2.08	3.0%
20	82.65	85.07	2.43	2.9%
25	95.65	98.42	2.78	2.9%
35	121.65	125.12	3.48	2.9%
45	147.65	151.82	4.18	2.8%
60	186.65	191.87	5.23	2.8%
75	225.65	231.92	6.28	2.8%
100	290.65	298.67	8.03	2.8%
125	355.65	365.42	9.78	2.7%
150	420.65	432.17	11.53	2.7%
200	550.65	565.67	15.03	2.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$24.38
High Elevation Service Charge	
5/8"x3/4"	$6.27
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.48
Winter	2.28
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$25.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.55
Winter	2.34
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Inside 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$31.67	$32.67	$1.00	3.1%
5	45.02	46.52	1.50	3.3%
10	58.37	60.37	2.00	3.4%
15	71.72	74.22	2.50	3.5%
20	85.07	88.07	3.00	3.5%
25	98.42	101.92	3.50	3.6%
35	125.12	129.62	4.50	3.6%
45	151.82	157.32	5.50	3.6%
60	191.87	198.87	7.00	3.6%
75	231.92	240.42	8.50	3.7%
100	298.67	309.67	11.00	3.7%
125	365.42	378.92	13.50	3.7%
150	432.17	448.17	16.00	3.7%
200	565.67	586.67	21.00	3.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$25.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.55
Winter	2.34
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$26.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.65
Winter	2.43
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Inside 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$32.67	$33.71	$1.04	3.2%
5	46.52	48.11	1.59	3.4%
10	60.37	62.51	2.14	3.5%
15	74.22	76.91	2.69	3.6%
20	88.07	91.31	3.24	3.7%
25	101.92	105.71	3.79	3.7%
35	129.62	134.51	4.89	3.8%
45	157.32	163.31	5.99	3.8%
60	198.87	206.51	7.64	3.8%
75	240.42	249.71	9.29	3.9%
100	309.67	321.71	12.04	3.9%
125	378.92	393.71	14.79	3.9%
150	448.17	465.71	17.54	3.9%
200	586.67	609.71	23.04	3.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$26.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.65
Winter	2.43
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$27.15
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.76
Winter	2.53
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Inside 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$33.71	$34.80	$1.09	3.2%
5	48.11	49.75	1.64	3.4%
10	62.51	64.70	2.19	3.5%
15	76.91	79.65	2.74	3.6%
20	91.31	94.60	3.29	3.6%
25	105.71	109.55	3.84	3.6%
35	134.51	139.45	4.94	3.7%
45	163.31	169.35	6.04	3.7%
60	206.51	214.20	7.69	3.7%
75	249.71	259.05	9.34	3.7%
100	321.71	333.80	12.09	3.8%
125	393.71	408.55	14.84	3.8%
150	465.71	483.30	17.59	3.8%
200	609.71	632.80	23.09	3.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$27.15
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.76
Winter	2.53
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$28.24
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.87
Winter	2.63
High Elevation Surcharge	
Zone 1	$0.12

Schedule 2C

Nonresidential & Multi-Family
Inside City of Medford

Application:

This rate schedule shall apply to all accounts within the city limits of Medford except single family residential; shall apply to all schools, hospitals, churches, commercials, and industrials

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$23.72	$24.38	$25.11
	1"	37.18	38.21	39.36
	1/1/2"	76.12	78.24	80.58
	2"	113.68	116.84	120.34
	3"	225.65	231.93	238.87
	4"	352.98	362.80	373.66
	6"	676.20	695.02	715.83
	8"	1,039.36	1,068.28	1,100.27
	10"	1,585.28	1,629.39	1,678.18
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.00	$6.27	$6.56
Consumption Charges				
1) Water Gallonage Charge *all gallonage, per 1,000 gallons*				
Blocks				
Summer - Water Read during April through Sept.		$2.41	$2.48	$2.55
Winter - Water Read during October through March		2.21	2.28	2.34
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Inside 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$23.72	$24.38	$0.66	2.8%
5	35.77	36.78	1.01	2.8%
10	47.82	49.18	1.36	2.8%
15	59.87	61.58	1.71	2.9%
20	71.92	73.98	2.06	2.9%
25	83.97	86.38	2.41	2.9%
35	108.07	111.18	3.11	2.9%
45	132.17	135.98	3.81	2.9%
60	168.32	173.18	4.86	2.9%
75	204.47	210.38	5.91	2.9%
100	264.72	272.38	7.66	2.9%
125	324.97	334.38	9.41	2.9%
150	385.22	396.38	11.16	2.9%
200	505.72	520.38	14.66	2.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$23.72
High Elevation Service Charge	
5/8"x3/4"	$6.00
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.41
Winter	2.41
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$24.38
High Elevation Service Charge	
5/8"x3/4"	$6.27
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.48
Winter	2.48
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Inside 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$30.65	$31.67	$1.03	3.3%
5	43.65	45.02	1.38	3.2%
10	56.65	58.37	1.73	3.0%
15	69.65	71.72	2.08	3.0%
20	82.65	85.07	2.43	2.9%
25	95.65	98.42	2.78	2.9%
35	121.65	125.12	3.48	2.9%
45	147.65	151.82	4.18	2.8%
60	186.65	191.87	5.23	2.8%
75	225.65	231.92	6.28	2.8%
100	290.65	298.67	8.03	2.8%
125	355.65	365.42	9.78	2.7%
150	420.65	432.17	11.53	2.7%
200	550.65	565.67	15.03	2.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$24.38
High Elevation Service Charge	
5/8"x3/4"	$6.27
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.48
Winter	2.48
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$25.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.55
Winter	2.55
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Inside 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$31.67	$32.67	$1.00	3.1%
5	45.02	46.52	1.50	3.3%
10	58.37	60.37	2.00	3.4%
15	71.72	74.22	2.50	3.5%
20	85.07	88.07	3.00	3.5%
25	98.42	101.92	3.50	3.6%
35	125.12	129.62	4.50	3.6%
45	151.82	157.32	5.50	3.6%
60	191.87	198.87	7.00	3.6%
75	231.92	240.42	8.50	3.7%
100	298.67	309.67	11.00	3.7%
125	365.42	378.92	13.50	3.7%
150	432.17	448.17	16.00	3.7%
200	565.67	586.67	21.00	3.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$25.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.55
Winter	2.55
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$26.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.65
Winter	2.65
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Inside 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$32.67	$33.71	$1.04	3.2%
5	46.52	48.11	1.59	3.4%
10	60.37	62.51	2.14	3.5%
15	74.22	76.91	2.69	3.6%
20	88.07	91.31	3.24	3.7%
25	101.92	105.71	3.79	3.7%
35	129.62	134.51	4.89	3.8%
45	157.32	163.31	5.99	3.8%
60	198.87	206.51	7.64	3.8%
75	240.42	249.71	9.29	3.9%
100	309.67	321.71	12.04	3.9%
125	378.92	393.71	14.79	3.9%
150	448.17	465.71	17.54	3.9%
200	586.67	609.71	23.04	3.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$26.11
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.65
Winter	2.65
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$27.15
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.76
Winter	2.76
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Inside 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$33.71	$34.80	$1.09	3.2%
5	48.11	49.75	1.64	3.4%
10	62.51	64.70	2.19	3.5%
15	76.91	79.65	2.74	3.6%
20	91.31	94.60	3.29	3.6%
25	105.71	109.55	3.84	3.6%
35	134.51	139.45	4.94	3.7%
45	163.31	169.35	6.04	3.7%
60	206.51	214.20	7.69	3.7%
75	249.71	259.05	9.34	3.7%
100	321.71	333.80	12.09	3.8%
125	393.71	408.55	14.84	3.8%
150	465.71	483.30	17.59	3.8%
200	609.71	632.80	23.09	3.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$27.15
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.76
Winter	2.76
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$28.24
High Elevation Service Charge	
5/8"x3/4"	$6.56
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$2.87
Winter	2.87
High Elevation Surcharge	
Zone 1	$0.12

Schedule 9

Irrigation
Inside City of Medford

Application:
This rate schedule shall apply to all accounts within the city limits of Medford for Irrigation Customers

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$23.72	$24.38	$25.11
	1"	37.18	38.21	39.36
	1/1/2"	76.12	78.24	80.58
	2"	113.68	116.84	120.34
	3"	225.65	231.93	238.87
	4"	352.98	362.80	373.66
	6"	676.20	695.02	715.83
	8"	1,039.36	1,068.28	1,100.27
	10"	1,585.28	1,629.39	1,678.18
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.00	$6.27	$6.56

Consumption Charges

1) Water Gallonage Charge *all gallonage, per 1,000 gallons*			
All Consumption	$2.41	$2.48	$2.55
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*	$0.12	$0.12	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Outside 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$32.99	$33.91	$0.92	2.8%
5	$42.84	$44.06	1.22	2.8%
10	$60.84	$62.56	1.72	2.8%
15	$78.84	$81.06	2.22	2.8%
20	$96.84	$99.56	2.72	2.8%
25	$114.84	$118.06	3.22	2.8%
35	$167.64	$172.36	4.72	2.8%
45	$220.44	$226.66	6.22	2.8%
60	$299.64	$308.11	8.47	2.8%
75	$378.84	$389.56	10.72	2.8%
100	$510.84	$525.31	14.47	2.8%
125	$642.84	$661.06	18.22	2.8%
150	$774.84	$796.81	21.97	2.8%
200	$1,038.84	$1,068.31	29.47	2.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$32.99
High Elevation Service Charge	
5/8"x3/4"	$6.82
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$1.97
6,000 - 25,000	3.60
> 25,000	5.28
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$33.91
High Elevation Service Charge	
5/8"x3/4"	$7.13
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.03
6,000 - 25,000	3.70
> 25,000	5.43
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Outside 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$41.94	$43.28	$1.34	3.2%
5	52.69	54.31	1.62	3.1%
10	71.79	73.95	2.16	3.0%
15	90.89	93.58	2.69	3.0%
20	109.99	113.21	3.22	2.9%
25	129.09	132.84	3.75	2.9%
35	184.59	189.98	5.39	2.9%
45	240.09	247.11	7.02	2.9%
60	323.34	332.81	9.47	2.9%
75	406.59	418.51	11.92	2.9%
100	545.34	561.34	16.00	2.9%
125	684.09	704.17	20.08	2.9%
150	822.84	847.00	24.16	2.9%
200	1,100.34	1,132.66	32.32	2.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$33.91
High Elevation Service Charge	
5/8"x3/4"	$7.13
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.03
6,000 - 25,000	3.70
> 25,000	5.43
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$34.92
High Elevation Service Charge	
5/8"x3/4"	$7.46
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.09
6,000 - 25,000	3.81
> 25,000	5.59
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Outside 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$43.28	$44.91	$1.63	3.8%
5	54.31	56.54	2.22	4.1%
10	73.95	77.04	3.10	4.2%
15	93.58	97.55	3.97	4.2%
20	113.21	118.05	4.84	4.3%
25	132.84	138.56	5.72	4.3%
35	189.98	197.63	7.65	4.0%
45	247.11	256.70	9.59	3.9%
60	332.81	345.30	12.49	3.8%
75	418.51	433.90	15.39	3.7%
100	561.34	581.57	20.23	3.6%
125	704.17	729.24	25.07	3.6%
150	847.00	876.91	29.91	3.5%
200	1,132.66	1,172.25	39.59	3.5%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$34.92
High Elevation Service Charge	
5/8"x3/4"	$7.46
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.09
6,000 - 25,000	3.81
> 25,000	5.59
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$36.55
High Elevation Service Charge	
5/8"x3/4"	$7.46
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.21
6,000 - 25,000	3.98
> 25,000	5.79
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Outside 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$44.91	$46.37	$1.46	3.3%
5	56.54	58.44	1.90	3.4%
10	77.04	79.76	2.72	3.5%
15	97.55	101.08	3.53	3.6%
20	118.05	122.40	4.35	3.7%
25	138.56	143.72	5.16	3.7%
35	197.63	205.01	7.38	3.7%
45	256.70	266.30	9.60	3.7%
60	345.30	358.23	12.93	3.7%
75	433.90	450.16	16.26	3.7%
100	581.57	603.38	21.81	3.8%
125	729.24	756.60	27.36	3.8%
150	876.91	909.82	32.91	3.8%
200	1,172.25	1,216.26	44.01	3.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$36.55
High Elevation Service Charge	
5/8"x3/4"	$7.46
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.21
6,000 - 25,000	3.98
> 25,000	5.79
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$38.01
High Elevation Service Charge	
5/8"x3/4"	$7.46
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.29
6,000 - 25,000	4.14
> 25,000	6.01
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Single Family Residential - Outside 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
0	$46.37	$47.90	$1.53	3.3%
5	58.44	60.41	1.97	3.4%
10	79.76	82.55	2.79	3.5%
15	101.08	104.68	3.60	3.6%
20	122.40	126.82	4.42	3.6%
25	143.72	148.95	5.23	3.6%
35	205.01	212.61	7.60	3.7%
45	266.30	276.26	9.97	3.7%
60	358.23	371.75	13.52	3.8%
75	450.16	467.23	17.07	3.8%
100	603.38	626.37	22.99	3.8%
125	756.60	785.51	28.91	3.8%
150	909.82	944.65	34.83	3.8%
200	1,216.26	1,262.93	46.67	3.8%

PRESENT RATES

Monthly Base Charge	$/Acct.
5/8"x3/4"	$38.01
High Elevation Service Charge	
5/8"x3/4"	$7.46
Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	$/1,000 Gal
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.29
6,000 - 25,000	4.14
> 25,000	6.01
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	$/Acct.
5/8"x3/4"	$39.54
High Elevation Service Charge	
5/8"x3/4"	$7.46
Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	$/1,000 Gal
Blocks (per 1,000 gal per month)	
0 - 5,000	$2.38
6,000 - 25,000	4.31
> 25,000	6.25
High Elevation Surcharge	
Zone 1	$0.12

Schedule 4R

Single Family Residential
Outside City of Medford

Application:

This rate schedule shall apply to all residential accounts outside the City of Medford except to accounts classified as utility or city customers in accordance with the Regulations Governing Water Service and except fire standby service

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$32.99	$33.91	$34.92
	1"	54.84	56.36	58.05
	1/1/2"	110.28	113.35	116.73
	2"	162.41	166.92	171.91
	3"	341.14	350.65	361.10
	4"	518.41	532.87	548.74
	6"	976.08	1,003.30	1,033.18
	8"	1,469.44	1,510.42	1,555.41
	10"	2,210.99	2,272.65	2,340.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.82	$7.13	$7.46
b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
c) Service from Big Butte Springs Pipeline Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73
d) Residential Backflow Monthly Fee *per meter, per month*		$0.90	$0.90	$0.90
Consumption Charges				
1) Water Gallonage Charge *Per month, per 1,000 gallons*				
0 - 5,000		$1.97	$2.03	$2.09
6,000 - 25,000		3.60	3.70	3.81
> 25,000		5.28	5.43	5.59
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*		$0.12	$0.12	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Outside 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$32.99	$33.91	$0.92	2.8%
5	48.94	50.31	1.37	2.8%
10	64.89	66.71	1.82	2.8%
15	80.84	83.11	2.27	2.8%
20	96.79	99.51	2.72	2.8%
25	112.74	115.91	3.17	2.8%
35	144.64	148.71	4.07	2.8%
45	176.54	181.51	4.97	2.8%
60	224.39	230.71	6.32	2.8%
75	272.24	279.91	7.67	2.8%
100	351.99	361.91	9.92	2.8%
125	431.74	443.91	12.17	2.8%
150	511.49	525.91	14.42	2.8%
200	670.99	689.91	18.92	2.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$32.99
High Elevation Service Charge	
5/8"x3/4"	$6.82
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.19
Winter	2.99
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$33.91
High Elevation Service Charge	
5/8"x3/4"	$7.13
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.28
Winter	3.08
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Outside 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$41.04	$42.38	$1.34	3.3%
5	58.04	59.88	1.84	3.2%
10	75.04	77.38	2.34	3.1%
15	92.04	94.88	2.84	3.1%
20	109.04	112.38	3.34	3.1%
25	126.04	129.88	3.84	3.0%
35	160.04	164.88	4.84	3.0%
45	194.04	199.88	5.84	3.0%
60	245.04	252.38	7.34	3.0%
75	296.04	304.88	8.84	3.0%
100	381.04	392.38	11.34	3.0%
125	466.04	479.88	13.84	3.0%
150	551.04	567.38	16.34	3.0%
200	721.04	742.38	21.34	3.0%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$33.91
High Elevation Service Charge	
5/8"x3/4"	$7.13
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.28
Winter	3.08
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$34.92
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.38
Winter	3.17
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Outside 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$42.38	$44.01	$1.63	3.8%
5	59.88	62.16	2.28	3.8%
10	77.38	80.31	2.93	3.8%
15	94.88	98.46	3.58	3.8%
20	112.38	116.61	4.23	3.8%
25	129.88	134.76	4.88	3.8%
35	164.88	171.06	6.18	3.7%
45	199.88	207.36	7.48	3.7%
60	252.38	261.81	9.43	3.7%
75	304.88	316.26	11.38	3.7%
100	392.38	407.01	14.63	3.7%
125	479.88	497.76	17.88	3.7%
150	567.38	588.51	21.13	3.7%
200	742.38	770.01	27.63	3.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$34.92
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.38
Winter	3.17
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$36.55
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.51
Winter	3.29
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Outside 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$44.01	$45.47	$1.46	3.3%
5	62.16	64.32	2.16	3.5%
10	80.31	83.17	2.86	3.6%
15	98.46	102.02	3.56	3.6%
20	116.61	120.87	4.26	3.7%
25	134.76	139.72	4.96	3.7%
35	171.06	177.42	6.36	3.7%
45	207.36	215.12	7.76	3.7%
60	261.81	271.67	9.86	3.8%
75	316.26	328.22	11.96	3.8%
100	407.01	422.47	15.46	3.8%
125	497.76	516.72	18.96	3.8%
150	588.51	610.97	22.46	3.8%
200	770.01	799.47	29.46	3.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$36.55
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.51
Winter	3.29
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$38.01
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.65
Winter	3.42
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Non-Residential/Multi-Family - Outside 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$45.47	$47.00	$1.53	3.4%
5	64.32	66.60	2.28	3.5%
10	83.17	86.20	3.03	3.6%
15	102.02	105.80	3.78	3.7%
20	120.87	125.40	4.53	3.7%
25	139.72	145.00	5.28	3.8%
35	177.42	184.20	6.78	3.8%
45	215.12	223.40	8.28	3.8%
60	271.67	282.20	10.53	3.9%
75	328.22	341.00	12.78	3.9%
100	422.47	439.00	16.53	3.9%
125	516.72	537.00	20.28	3.9%
150	610.97	635.00	24.03	3.9%
200	799.47	831.00	31.53	3.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$38.01
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.65
Winter	3.42
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$39.54
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.80
Winter	3.56
High Elevation Surcharge	
Zone 1	$0.12

Schedule 4C

Nonresidential & Multi-Family
Outside City of Medford

Application:

This rate schedule shall apply to all accounts except single family residential accounts and those classified as utility or other city customers, outside the City of Medford - to all schools, hospitals, churches, commercials, and industrials - in accordance with the Regulations Governing Water Service and except fire standby service

Base Charge		Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1)	**Normal Monthly Fee**	5/8"x3/4"	$32.99	$33.91	$34.92
		1"	54.84	56.36	58.05
		1/1/2"	110.28	113.35	116.73
		2"	162.41	166.92	171.91
		3"	341.14	350.65	361.10
		4"	518.41	532.87	548.74
		6"	976.08	1,003.30	1,033.18
		8"	1,469.44	1,510.42	1,555.41
		10"	2,210.99	2,272.65	2,340.34
2)	**Special Fees**				
	a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.82	$7.13	$7.46
	b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
	c) Service from Big Butte Springs Pipelines Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73

Consumption Charges

1)	**Water Gallonage Charge** *all gallonage, per 1,000 gallons*			
	Blocks			
	Summer - Water Read during April through Sept.	$3.19	$3.28	$3.38
	Winter - Water Read during October through March	2.99	3.08	3.17
2)	**High Elevation Water Gallonage Surcharge**	$0.12	$0.12	$0.12

per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Outside 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$32.99	$33.91	$0.92	2.8%
5	48.94	50.31	1.37	2.8%
10	64.89	66.71	1.82	2.8%
15	80.84	83.11	2.27	2.8%
20	96.79	99.51	2.72	2.8%
25	112.74	115.91	3.17	2.8%
35	144.64	148.71	4.07	2.8%
45	176.54	181.51	4.97	2.8%
60	224.39	230.71	6.32	2.8%
75	272.24	279.91	7.67	2.8%
100	351.99	361.91	9.92	2.8%
125	431.74	443.91	12.17	2.8%
150	511.49	525.91	14.42	2.8%
200	670.99	689.91	18.92	2.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$32.99
High Elevation Service Charge	
5/8"x3/4"	$6.82
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.19
Winter	3.19
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$33.91
High Elevation Service Charge	
5/8"x3/4"	$7.13
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.28
Winter	3.28
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Outside 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$41.04	$42.38	$1.34	3.3%
5	58.04	59.88	1.84	3.2%
10	75.04	77.38	2.34	3.1%
15	92.04	94.88	2.84	3.1%
20	109.04	112.38	3.34	3.1%
25	126.04	129.88	3.84	3.0%
35	160.04	164.88	4.84	3.0%
45	194.04	199.88	5.84	3.0%
60	245.04	252.38	7.34	3.0%
75	296.04	304.88	8.84	3.0%
100	381.04	392.38	11.34	3.0%
125	466.04	479.88	13.84	3.0%
150	551.04	567.38	16.34	3.0%
200	721.04	742.38	21.34	3.0%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$33.91
High Elevation Service Charge	
5/8"x3/4"	$7.13
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.28
Winter	3.28
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$34.92
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.38
Winter	3.38
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Outside 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$42.38	$44.01	$1.63	3.8%
5	59.88	62.16	2.28	3.8%
10	77.38	80.31	2.93	3.8%
15	94.88	98.46	3.58	3.8%
20	112.38	116.61	4.23	3.8%
25	129.88	134.76	4.88	3.8%
35	164.88	171.06	6.18	3.7%
45	199.88	207.36	7.48	3.7%
60	252.38	261.81	9.43	3.7%
75	304.88	316.26	11.38	3.7%
100	392.38	407.01	14.63	3.7%
125	479.88	497.76	17.88	3.7%
150	567.38	588.51	21.13	3.7%
200	742.38	770.01	27.63	3.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$34.92
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.38
Winter	3.38
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$36.55
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.51
Winter	3.51
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Outside 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$44.01	$45.47	$1.46	3.3%
5	62.16	64.32	2.16	3.5%
10	80.31	83.17	2.86	3.6%
15	98.46	102.02	3.56	3.6%
20	116.61	120.87	4.26	3.7%
25	134.76	139.72	4.96	3.7%
35	171.06	177.42	6.36	3.7%
45	207.36	215.12	7.76	3.7%
60	261.81	271.67	9.86	3.8%
75	316.26	328.22	11.96	3.8%
100	407.01	422.47	15.46	3.8%
125	497.76	516.72	18.96	3.8%
150	588.51	610.97	22.46	3.8%
200	770.01	799.47	29.46	3.8%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$36.55
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.51
Winter	3.51
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$38.01
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.65
Winter	3.65
High Elevation Surcharge	
Zone 1	$0.12

Medford Water Commission
Water Financial Plan & COSA
Irrigation - Outside 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$45.47	$47.00	$1.53	3.4%
5	64.32	66.60	2.28	3.5%
10	83.17	86.20	3.03	3.6%
15	102.02	105.80	3.78	3.7%
20	120.87	125.40	4.53	3.7%
25	139.72	145.00	5.28	3.8%
35	177.42	184.20	6.78	3.8%
45	215.12	223.40	8.28	3.8%
60	271.67	282.20	10.53	3.9%
75	328.22	341.00	12.78	3.9%
100	422.47	439.00	16.53	3.9%
125	516.72	537.00	20.28	3.9%
150	610.97	635.00	24.03	3.9%
200	799.47	831.00	31.53	3.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$38.01
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.65
Winter	3.65
High Elevation Surcharge	
Zone 1	$0.12

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$39.54
High Elevation Service Charge	
5/8"x3/4"	$7.46
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$3.80
Winter	3.80
High Elevation Surcharge	
Zone 1	$0.12

Schedule 10

Irrigation
Outside City of Medford

Application:

This rate schedule shall apply to all irrigation accounts outside Medford City limits

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$32.99	$33.91	$34.92
	1"	54.84	56.36	58.05
	1/1/2"	110.28	113.35	116.73
	2"	162.41	166.92	171.91
	3"	341.14	350.65	361.10
	4"	518.41	532.87	548.74
	6"	976.08	1,003.30	1,033.18
	8"	1,469.44	1,510.42	1,555.41
	10"	2,210.99	2,272.65	2,340.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where booster pumping is provided*		$6.82	$7.13	$7.46
b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
c) Service from Big Butte Springs Pipelines Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73

Consumption Charges

1) Water Gallonage Charge *all gallonage, per 1,000 gallons*			
All Consumption	$3.19	$3.28	$3.38
2) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation 1,500 where booster pumping is provided by the utility, for each 150 feet in elevation or additional fraction thereof*	$0.12	$0.12	$0.12

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$16.49	$18.31	$1.82	11.0%
5	22.89	25.46	2.57	11.2%
10	29.29	32.61	3.32	11.3%
15	35.69	39.76	4.07	11.4%
20	42.09	46.91	4.82	11.5%
25	48.49	54.06	5.57	11.5%
35	61.29	68.36	7.07	11.5%
45	74.09	82.66	8.57	11.6%
60	93.29	104.11	10.82	11.6%
75	112.49	125.56	13.07	11.6%
100	144.49	161.31	16.82	11.6%
125	176.49	197.06	20.57	11.7%
150	208.49	232.81	24.32	11.7%
200	272.49	304.31	31.82	11.7%

PRESENT RATES

Monthly Base Charge	$/Acct.
5/8"x3/4"	$15.59

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	$/1,000 Gal
Blocks	
Summer	$1.28
Winter	1.08

PROPOSED RATES

Monthly Base Charge	$/Acct.
5/8"x3/4"	$17.41

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	$/1,000 Gal
Blocks	
Summer	$1.43
Winter	1.23

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$18.31	$20.87	$2.56	14.0%
5	25.46	29.07	3.61	14.2%
10	32.61	37.27	4.66	14.3%
15	39.76	45.47	5.71	14.4%
20	46.91	53.67	6.76	14.4%
25	54.06	61.87	7.81	14.4%
35	68.36	78.27	9.91	14.5%
45	82.66	94.67	12.01	14.5%
60	104.11	119.27	15.16	14.6%
75	125.56	143.87	18.31	14.6%
100	161.31	184.87	23.56	14.6%
125	197.06	225.87	28.81	14.6%
150	232.81	266.87	34.06	14.6%
200	304.31	348.87	44.56	14.6%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$17.41
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.43
Winter	1.23

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$19.97
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.64
Winter	1.44

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$20.87	$21.67	$0.80	3.8%
5	29.07	30.22	1.15	4.0%
10	37.27	38.77	1.50	4.0%
15	45.47	47.32	1.85	4.1%
20	53.67	55.87	2.20	4.1%
25	61.87	64.42	2.55	4.1%
35	78.27	81.52	3.25	4.2%
45	94.67	98.62	3.95	4.2%
60	119.27	124.27	5.00	4.2%
75	143.87	149.92	6.05	4.2%
100	184.87	192.67	7.80	4.2%
125	225.87	235.42	9.55	4.2%
150	266.87	278.17	11.30	4.2%
200	348.87	363.67	14.80	4.2%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$19.97

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.64
Winter	1.44

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$20.77

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.71
Winter	1.44

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$21.67	$22.50	$0.83	3.8%
5	30.22	31.40	1.18	3.9%
10	38.77	40.30	1.53	3.9%
15	47.32	49.20	1.88	4.0%
20	55.87	58.10	2.23	4.0%
25	64.42	67.00	2.58	4.0%
35	81.52	84.80	3.28	4.0%
45	98.62	102.60	3.98	4.0%
60	124.27	129.30	5.03	4.0%
75	149.92	156.00	6.08	4.1%
100	192.67	200.50	7.83	4.1%
125	235.42	245.00	9.58	4.1%
150	278.17	289.50	11.33	4.1%
200	363.67	378.50	14.83	4.1%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$20.77
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.71
Winter	1.44

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$21.60
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.78
Winter	1.50

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$22.50	$23.36	$0.86	3.8%
5	31.40	32.61	1.21	3.9%
10	40.30	41.86	1.56	3.9%
15	49.20	51.11	1.91	3.9%
20	58.10	60.36	2.26	3.9%
25	67.00	69.61	2.61	3.9%
35	84.80	88.11	3.31	3.9%
45	102.60	106.61	4.01	3.9%
60	129.30	134.36	5.06	3.9%
75	156.00	162.11	6.11	3.9%
100	200.50	208.36	7.86	3.9%
125	245.00	254.61	9.61	3.9%
150	289.50	300.86	11.36	3.9%
200	378.50	393.36	14.86	3.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$21.60
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.78
Winter	1.50

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$22.46
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.85
Winter	1.56

Schedule 5

District Customers

Application:

This rate schedule shall apply to domestic water districts incorporated under Oregon State Statutes or private corporations organized for the provision of water service to 15 or more premises

Base Charge		Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1)	**Normal Monthly Fee**	5/8"x3/4"	$15.59	$17.41	$19.97
		1"	24.58	27.45	31.49
		1/1/2"	50.98	56.93	65.30
		2"	76.95	85.93	98.57
		3"	145.34	162.31	186.17
		4"	234.13	261.46	299.91
		6"	453.87	506.86	581.38
		8"	709.71	792.56	909.10
		10"	1,093.84	1,221.54	1,401.15
2)	**Special Fees**				
	a) Residential Backflow Monthly Fee		$0.90	$0.90	$0.90
	b) Fire Service by Detector Check Size	2"	$12.26	$13.69	$15.70
		4"	39.48	44.08	50.56
		6"	72.36	80.80	92.66
		8"	110.62	123.52	141.66
		10"	168.05	187.65	215.20

Consumption Charges

1) **Water Gallonage Charge**

for all water measured by the master meters supplying the utility customers, or in the absence of master meters, the total of the gallonage used by the individual users within the service area of the utility customer plus 6 percent thereof. All gallonage, per 1,000 gallons.

Blocks			
Summer - Water Read during April through Sept.	$1.28	$1.43	$1.64
Winter - Water Read during October through March	1.08	1.23	1.44

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 1 Rates - FY 2027

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$16.49	$18.31	$1.82	11.0%
5	22.89	25.46	2.57	11.2%
10	29.29	32.61	3.32	11.3%
15	35.69	39.76	4.07	11.4%
20	42.09	46.91	4.82	11.5%
25	48.49	54.06	5.57	11.5%
35	61.29	68.36	7.07	11.5%
45	74.09	82.66	8.57	11.6%
60	93.29	104.11	10.82	11.6%
75	112.49	125.56	13.07	11.6%
100	144.49	161.31	16.82	11.6%
125	176.49	197.06	20.57	11.7%
150	208.49	232.81	24.32	11.7%
200	272.49	304.31	31.82	11.7%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$15.59

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.28
Winter	1.08

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$17.41

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.43
Winter	1.23

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 2 Rates - FY 2028

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$18.31	$20.87	$2.56	14.0%
5	25.46	29.07	3.61	14.2%
10	32.61	37.27	4.66	14.3%
15	39.76	45.47	5.71	14.4%
20	46.91	53.67	6.76	14.4%
25	54.06	61.87	7.81	14.4%
35	68.36	78.27	9.91	14.5%
45	82.66	94.67	12.01	14.5%
60	104.11	119.27	15.16	14.6%
75	125.56	143.87	18.31	14.6%
100	161.31	184.87	23.56	14.6%
125	197.06	225.87	28.81	14.6%
150	232.81	266.87	34.06	14.6%
200	304.31	348.87	44.56	14.6%

PRESENT RATES

Monthly Base Charge	$/Acct.
5/8"x3/4"	$17.41

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	$/1,000 Gal
Blocks	
Summer	$1.43
Winter	1.23

PROPOSED RATES

Monthly Base Charge	$/Acct.
5/8"x3/4"	$19.97

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	$/1,000 Gal
Blocks	
Summer	$1.64
Winter	1.44

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 3 Rates - FY 2029

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$20.87	$21.67	$0.80	3.8%
5	29.07	30.22	1.15	4.0%
10	37.27	38.77	1.50	4.0%
15	45.47	47.32	1.85	4.1%
20	53.67	55.87	2.20	4.1%
25	61.87	64.42	2.55	4.1%
35	78.27	81.52	3.25	4.2%
45	94.67	98.62	3.95	4.2%
60	119.27	124.27	5.00	4.2%
75	143.87	149.92	6.05	4.2%
100	184.87	192.67	7.80	4.2%
125	225.87	235.42	9.55	4.2%
150	266.87	278.17	11.30	4.2%
200	348.87	363.67	14.80	4.2%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$19.97

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.64
Winter	1.44

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$20.77

Residential Backflow Fee	
5/8"x3/4"	$0.90

Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.71
Winter	1.44

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 4 Rates - FY 2030

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$21.67	$22.50	$0.83	3.8%
5	30.22	31.40	1.18	3.9%
10	38.77	40.30	1.53	3.9%
15	47.32	49.20	1.88	4.0%
20	55.87	58.10	2.23	4.0%
25	64.42	67.00	2.58	4.0%
35	81.52	84.80	3.28	4.0%
45	98.62	102.60	3.98	4.0%
60	124.27	129.30	5.03	4.0%
75	149.92	156.00	6.08	4.1%
100	192.67	200.50	7.83	4.1%
125	235.42	245.00	9.58	4.1%
150	278.17	289.50	11.33	4.1%
200	363.67	378.50	14.83	4.1%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$20.77
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.71
Winter	1.44

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$21.60
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.78
Winter	1.50

Medford Water Commission
Water Financial Plan & COSA
District Customers 5/8"x3/4" Meter
Year 5 Rates - FY 2031

Consumption (1,000 gal)	Present Rates	Proposed Rates	Difference $	Difference %
Summer				
0	$22.50	$23.36	$0.86	3.8%
5	31.40	32.61	1.21	3.9%
10	40.30	41.86	1.56	3.9%
15	49.20	51.11	1.91	3.9%
20	58.10	60.36	2.26	3.9%
25	67.00	69.61	2.61	3.9%
35	84.80	88.11	3.31	3.9%
45	102.60	106.61	4.01	3.9%
60	129.30	134.36	5.06	3.9%
75	156.00	162.11	6.11	3.9%
100	200.50	208.36	7.86	3.9%
125	245.00	254.61	9.61	3.9%
150	289.50	300.86	11.36	3.9%
200	378.50	393.36	14.86	3.9%

PRESENT RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$21.60
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.78
Winter	1.50

PROPOSED RATES

Monthly Base Charge	**$/Acct.**
5/8"x3/4"	$22.46
Residential Backflow Fee	
5/8"x3/4"	$0.90
Volume Charges	**$/1,000 Gal**
Blocks	
Summer	$1.85
Winter	1.56

Schedule 6

Partner Cities

Application:

This rate schedule shall apply to incorporated cities purchasing water from the commission as defined by the Regulations Governing Water Service

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	2"	$128.34	$158.32	$181.53
	3"	242.60	299.27	343.14
	4"	376.49	464.44	532.52
	6"	692.28	854.00	979.19
	8"	1,060.21	1,307.87	1,499.61
	10"	1,613.49	1,990.40	2,282.19
Consumption Charges				
1) Water Gallonage Charge				
All gallonage, per 1,000 gallons.				
Blocks				
Summer - Water Read during April through Sept.		$1.42	$1.75	$2.01
Winter - Water Read during October through March		1.22	1.55	1.81

Schedule 7

Intermittent Users

Application:

This rate schedule shall apply to all customers that are served on an intermittent basis (e.g., golf course irrigation systems)

Base Charge	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee			
a) Base charge will be based on the meter size for the appropriate customer class			
2) Special Fees			
a) High Elevation Water Service Charge *Surcharge where booster pumping*	$6.82	$7.13	$7.46
b) Residential Backflow Monthly Fee	$0.90	$0.90	$0.90
Consumption Charges			
1) Water Gallonage Charge			
Summer - Water Read during April through Sept.	$3.19	$3.28	$3.38
Winter - Water Read during October through March	$2.99	$3.08	$3.17
2) Special Charges			
a) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above*	$0.12	$0.12	$0.12

Schedule 8

Special Outside Customers
Outside City of Medford

Application:

This rate schedule shall apply to all accounts recieving service from the Medford Water Commission connected through a master meter serving more than one residential unit have not paid a System Development Charge and approved for receiving of water service by the Board of Water Commissioners in accordance to the standards as set forth in Resolution No. 1058, and in accordance with the Regulations Governing Water Service

Base Charge	Meter Size	Present Rates	March 1, 2027 Rates	March 1, 2028 Rates
1) Normal Monthly Fee	5/8"x3/4"	$32.99	$33.91	$34.92
	1"	54.84	56.36	58.05
	1/1/2"	110.28	113.35	116.73
	2"	162.41	166.92	171.91
	3"	341.14	350.65	361.10
	4"	518.41	532.87	548.74
	6"	976.08	1,003.30	1,033.18
	8"	1,469.44	1,510.42	1,555.41
	10"	2,210.99	2,272.65	2,340.34
2) Special Fees				
a) High Elevation Water Service Charge *Per month, per meter; surcharge where*		$6.82	$7.13	$7.46
b) Service from Big Butte Springs Pipelines Surcharge *per meter, per month*		$5.13	$5.13	$5.13
c) Service from Big Butte Springs Pipeline Surcharge *per meter, per month,* ***with backflow***		$12.73	$12.73	$12.73
d) Residential Backflow Monthly Fee *per meter, per month*		$0.90	$0.90	$0.90

Consumption Charges

1) Water Gallonage Charge *All gallonage, per 1,000 gallons.*				
Summer - Water Read during April through Sept.		$3.96	$4.16	$4.35
Winter - Water Read during October through March		3.60	3.78	3.95
2) Special Charges				
a) High Elevation Water Gallonage Surcharge *per 1,000 gallons, for service above elevation*		$0.12	$0.12	$0.12

Schedule 11

Service Center Bulk Water Sales Dispenser

Application:

This rate schedule shall apply to the sale of bulk water from Medford Water's dispenser located at the City of Medford Service Center, at 821 N. Columbus Ave., Medford Oregon 97501.

Consumption Charges	Present Rate	March 1, 2027 Rates	March 1, 2028 Rates
1) Water Gallonage Charge			
All gallonage, per 1,000 gallons.	$5.39	$6.52	$6.71